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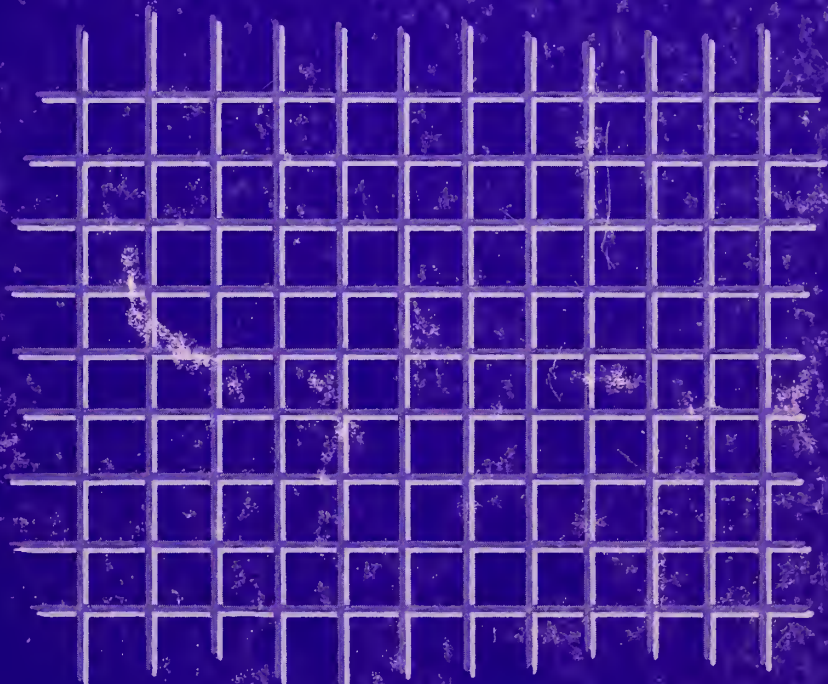


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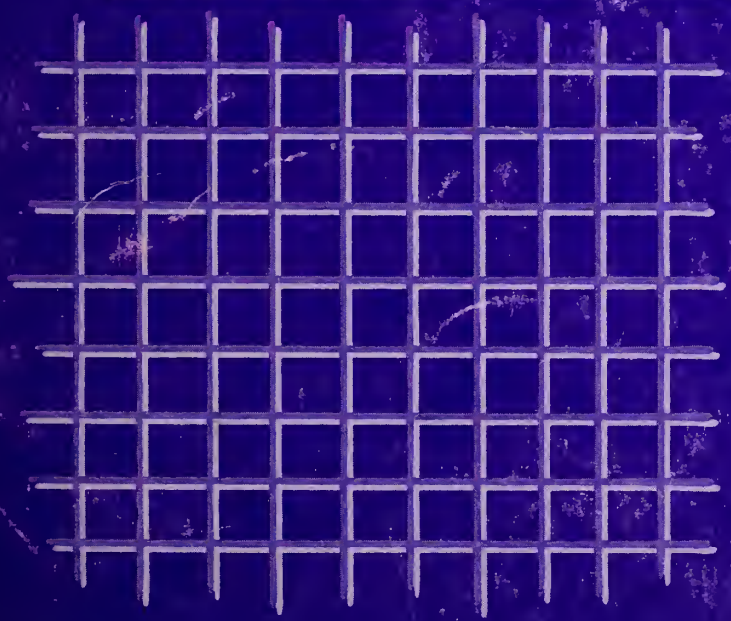
Boston Municipal Research Bureau, Inc.

A Private Enterprise in the Public Service Since 1932



A Statistical Perspective on Boston's Government

Boston Facts & Figures



1992 EDITION

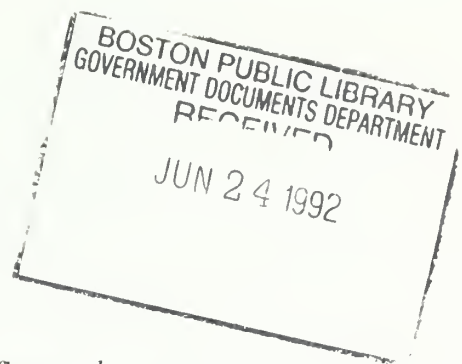


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*Fleet Bank of Massachusetts is proud to fund the production of
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The Boston Municipal Research Bureau is a nonprofit, member-supported research organization established in 1932 to study Boston's fiscal, management and administrative problems. Independent and nonpartisan, the Bureau develops objective, timely analysis of city and school problems and provides basic information in an effort to promote more efficient, economical and responsible government for Boston.

The Research Bureau normally operates with a full-time staff of four, but at this time functions with a staff of three. The Board of Directors is made up of 55 of Boston's prominent business and civic leaders, representing the diversity of interests in the City. The Board directs the policies and activities of the Bureau.

The Bureau's continuous presence, objective analysis and credibility enables it to play a strong role in shaping the direction of Boston's public policy over a wide range of city issues. Over the years, the Bureau's research, reports and recommendations have led to new policies, new laws and important management improvements for Boston.

PREFACE

The fifth edition of **Boston Facts & Figures** is designed to provide information on the operation of Boston's government and the people who live in the City. It presents basic information on Boston's demographics, spending, revenues, work force, schools, tax base and debt. Each section contains data for several years to enable trends to be analyzed. This publication is a culmination of many months of gathering and refining information on Boston's government to ensure its reliability and comparability.

The 1992 edition of **Boston Facts & Figures** is comprised of six sections followed by a directory of Boston and state officials at the end of the book. Each section begins with a one page narrative that highlights the major points found in the accompanying statistical information. However, a careful review of the tables will provide much more useful information than is summarized in the narrative. This year, we have included the data available from the 1990 census.

Boston Facts & Figures is intended to be a practical resource for those who follow Boston's government. We hope you find this report of great interest and continuing use.

Samuel R. Tyler, Executive Director
Elaine M. Dandurand, Senior Research
Associate & Project Director

no change book
1992 and 1995
(1995 2nd) edition
should be out
early in 1995
as per suggestion
w/ Elaine Dandurand
7-1994



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This section provides a wide variety of information on Boston, its population, housing, employment and other characteristics. A quick summary of the available data from the 1990 census is presented here. Later this year, the Census Bureau is expected to release its 1990 data on Housing and Income.

Population

Boston's total population in 1990 was 574,282, a growth of 11,288 people since 1980. In 1990, Boston's population is 48.1% male and 51.9% female. During this same time, 73.4% of the population is 44 years old and under, 49.3% live in non-family households, 63.0% live in rental housing and 28.1% own their own housing unit. Over this ten year span, the Allston-Brighton area of the City experienced the largest influx of people, increasing by 5,020 or 7.7%. The Back Bay-Beacon Hill area registered the largest population decline during this time, a reduction of 2,358 or 7.8%. In 1990, Allston-Brighton recorded the largest number of residents, accounting for 12.2% of the total population, followed by South Dorchester with 10.6% and Roxbury with 10.2% of the total population. When analyzed by race, the City's population is 62.8% White, 25.6% Black, 0.3% American Indian, 5.3% Asian and 6.0% fall into the "other" category. Of the total population, 61,955 individuals or 10.8% are of Hispanic origin.

Characteristics

Employment in Boston for all sectors has shown a decline in recent years due to economic fluctuations. In 1989, Boston experienced an overall job loss of 1.9%, followed by a 2.6% loss in 1990. Since 1981, the manufacturing sector has registered the largest decline in jobs, reducing by 38.1%. One of the largest growth areas during this time was the services sector, which increased by 21.7%. This growth in services is directly related to the increase in health workers. The average annual wage in Boston was \$31,954 in 1990. Employment in the Boston metropolitan area has also declined in recent years, decreasing by 0.4% in 1989 and 4.2% in 1990. Unemployment in Boston reached a high of 8.4% in 1991, up from 3.2% in 1987 but below 9.1% in 1982.

In the 1991 mayoral election, 40.5% of the registered voters actually voted. The largest voter turnout occurred in South Boston (52.4%), West Roxbury (48.1%) and East Boston (47.2%). The lowest voter turnout occurred in the Back Bay (23.1%), Fenway (26.0%) and Mattapan (30.5%)

Office Space & Hotel Rooms

Between 1988 and 1991, Boston added 5,446 square feet of class A office space to the market. The vacancy rate for class A office space, reached a high of 17.7% in 1991, up from 14.1% in 1990 and 7.5% in 1987. According Meredith & Grew's Greater Boston Market Report, the average weighted asking rent in the City was \$25.20 in 1991, a decrease of \$8.95 since 1990. The hotel occupancy rate in the greater Boston area has decreased by 5.1% from fiscal 1990 to 1991, based on a survey of 14,955 hotel rooms. The average daily rate for a hotel room in the area, is \$108.29 a 3.0% decrease over the 1990 rate of \$111.63.

Hospitals & Universities

Boston is home to 30 short and long-term care hospitals. These hospitals have a capacity of 8,459 beds and 285 bassinets. As of January, 1991, the occupancy rate for general hospital beds was 80.0%. Complementing this array of hospitals, Boston boasts 32 public and private colleges and universities. Boston's full-time student population is 106,348. An additional 44,601 students are enrolled part-time. Based on enrollment, Boston's largest university is Northeastern (30,515 or 20.2%) followed by Boston University (24,729 or 16.4%).

Location Factors

When moving to a new city, an individual or business must consider several factors such as: the cost of housing, taxes, the school system and other demographics of the City. The last page of this section provides some basic highlights of the factors affecting a corporation or individual living, working or operating a business in Boston.

**CITY OF BOSTON DEMOGRAPHIC SUMMARY
1990 CENSUS**

POPULATION	AMOUNT	% OF TOTAL
MALE	275,972	48.1%
FEMALE	298,310	51.9%
TOTAL POPULATION	574,282	100.0%
AGE		
UNDER 5 YEARS	36,601	6.4%
5 TO 17 YEARS	73,232	12.8%
18 TO 20 YEARS	39,780	6.9%
21 TO 24 YEARS	60,668	10.6%
25 TO 44 YEARS	210,523	36.7%
45 TO 54 YEARS	46,916	8.2%
55 TO 59 YEARS	19,638	3.4%
60 TO 64 YEARS	20,975	3.7%
65 TO 74 years	35,832	6.2%
75 TO 84 YEARS	21,899	3.8%
85 YEARS AND OVER	8,218	1.4%
TOTAL POPULATION	574,282	100.0%
MEDIAN AGE	30.3	
HOUSEHOLDS		
MARRIED-COUPLE FAMILIES	67,991	29.8%
MALE HOUSEHOLDER	9,585	4.2%
FEMALE HOUSEHOLDER	38,351	16.8%
NON-FAMILY HOUSEHOLDER *	112,537	49.3%
TOTAL	228,464	100.0%

RACE	AMOUNT	% OF TOTAL
WHITE	360,873	62.8%
BLACK	146,946	25.6%
AMERICAN INDIAN	1,884	0.3%
ASIAN	30,386	5.3%
OTHER	34,193	6.0%
TOTAL POPULATION	574,282	100.0%
HISPANIC ORIGIN (OF ANY RACE)	61,955	
HOUSING		
OWNER OCCUPIED	70,544	28.1%
RENTER OCCUPIED	157,920	63.0%
VACANT	22,399	8.9%
TOTAL HOUSING	250,863	100.0%
CONTRACT RENT		
LESS THAN \$250	29,987	19.3%
\$250 TO \$499	36,547	23.6%
\$500 TO \$749	52,696	34.0%
\$750 TO \$999	22,755	14.7%
\$1,000 OR MORE	13,159	8.5%
TOTAL UNITS	155,144	100.0%

* Generally, individuals living with a roommate.

Source: U.S. Bureau of the Census, 1990 Population and Housing Characteristics.

CITY OF BOSTON 1980 AND 1990 POPULATION BREAKDOWN BY NEIGHBORHOOD AND RACE

NEIGHBORHOOD	1980 POPULATION						1990 POPULATION					
	WHITE	BLACK	NATIVE AMERICAN	ASIAN & PAC. ISLANDERS	OTHER	TOTAL	WHITE	BLACK	NATIVE AMERICAN	ASIAN & PAC. ISLANDERS	OTHER	TOTAL
ALLSTON-BRIGHTON	57,245	2,673	95	3,784	1,467	65,264	55,002	5,075	131	7,496	2,580	70,284
BACK BAY-BEACON HILL	27,864	1,284	49	655	360	30,212	25,275	1,015	41	1,303	220	27,854
CENTRAL BOSTON	17,459	648	23	3,535	197	21,862	16,464	662	35	4,317	147	21,625
CHARLESTOWN	13,118	26	20	127	73	13,364	14,120	109	49	327	113	14,718
EAST BOSTON	31,564	128	51	118	317	32,178	28,647	835	116	1,315	2,028	32,941
FENWAY-KENMORE	25,413	3,035	59	1,187	1,148	30,842	24,539	3,569	105	3,176	1,348	32,737
HARBOR ISLANDS	1,431	246	11	25	35	1,748	568	668	8	7	31	1,282
HYDE PARK	25,861	3,864	32	167	299	30,223	22,279	6,904	71	324	557	30,135
JAMAICA PLAIN	25,025	7,501	132	677	5,875	39,210	24,073	9,105	182	2,123	5,710	41,193
MATTAPAN	5,695	28,940	134	95	963	35,827	3,014	31,324	156	266	1,228	35,988
NORTH DORCHESTER	16,520	3,978	93	156	3,042	23,789	14,080	5,621	126	1,637	3,602	25,066
ROSLINDALE	30,349	1,234	26	457	640	32,706	27,060	2,969	48	1,054	1,828	32,959
ROXBURY	5,845	44,924	241	185	6,597	57,792	5,705	44,844	301	313	7,632	58,795
SOUTH BOSTON	30,067	15	68	154	92	30,396	28,365	290	93	554	165	29,467
SOUTH DORCHESTER	39,178	16,488	176	320	2,961	59,123	30,382	23,603	254	2,072	4,330	60,641
SOUTH END	10,662	11,058	78	3,220	2,107	27,125	12,869	9,871	142	3,535	2,474	28,891
WEST ROXBURY	30,641	187	14	288	203	31,333	28,431	482	26	567	200	29,706
TOTALS	393,937	126,229	1,302	15,150	26,376	562,994	360,873	146,946	1,884	30,386	34,193	574,282

CITY OF BOSTON POPULATION PERCENTAGE DISTRIBUTION BY NEIGHBORHOOD AND BY RACE, 1980 AND 1990

NEIGHBORHOOD	PERCENTAGE DISTRIBUTION 1980						PERCENTAGE DISTRIBUTION 1990					
	WHITE	BLACK	NATIVE AMERICAN	ASIAN & PACIFIC ISLANDERS	OTHER	TOTAL	WHITE	BLACK	NATIVE AMERICAN	ASIAN & PACIFIC ISLANDERS	OTHER	TOTAL
ALLSTON-BRIGHTON	87.7%	4.1%	0.1%	5.8%	2.2%	100.0%	78.3%	7.2%	0.2%	10.7%	3.7%	100.0%
BACK BAY-BEACON HILL	92.2%	4.2%	0.2%	2.2%	1.2%	100.0%	90.7%	3.6%	0.1%	4.7%	0.8%	100.0%
CENTRAL BOSTON	79.9%	3.0%	0.1%	16.2%	0.9%	100.0%	76.1%	3.1%	0.2%	20.0%	0.7%	100.0%
CHARLESTOWN	98.2%	0.2%	0.1%	1.0%	0.5%	100.0%	95.9%	0.7%	0.3%	2.2%	0.8%	100.0%
EAST BOSTON	98.1%	0.4%	0.2%	0.4%	1.0%	100.0%	87.0%	2.5%	0.4%	4.0%	6.2%	100.0%
FENWAY-KENMORE	82.4%	9.8%	0.2%	3.8%	3.7%	100.0%	75.0%	10.9%	0.3%	9.7%	4.1%	100.0%
HARBOR ISLANDS	81.9%	14.1%	0.6%	1.4%	2.0%	100.0%	44.3%	52.1%	0.6%	0.5%	2.4%	100.0%
HYDE PARK	85.6%	12.8%	0.1%	0.6%	1.0%	100.0%	73.9%	22.9%	0.2%	1.1%	1.8%	100.0%
JAMAICA PLAIN	63.8%	19.1%	0.3%	1.7%	15.0%	100.0%	58.4%	22.1%	0.4%	5.2%	13.9%	100.0%
MATTAPAN	15.9%	80.8%	0.4%	0.3%	2.7%	100.0%	8.4%	87.0%	0.4%	0.7%	3.4%	100.0%
NORTH DORCHESTER	69.4%	16.7%	0.4%	0.7%	12.8%	100.0%	56.2%	22.4%	0.5%	6.5%	14.4%	100.0%
ROSLINDALE	92.8%	3.8%	0.1%	1.4%	2.0%	100.0%	82.1%	9.0%	0.1%	3.2%	5.5%	100.0%
ROXBURY	10.1%	77.7%	0.4%	0.3%	11.4%	100.0%	9.7%	76.3%	0.5%	0.5%	13.0%	100.0%
SOUTH BOSTON	98.9%	0.0%	0.2%	0.5%	0.3%	100.0%	96.3%	1.0%	0.3%	1.9%	0.6%	100.0%
SOUTH DORCHESTER	66.3%	27.9%	0.3%	0.5%	5.0%	100.0%	50.1%	38.9%	0.4%	3.4%	7.1%	100.0%
SOUTH END	39.3%	40.8%	0.3%	11.9%	7.8%	100.0%	44.5%	34.2%	0.5%	12.2%	8.6%	100.0%
WEST ROXBURY	97.8%	0.6%	0.0%	0.9%	0.6%	100.0%	95.7%	1.6%	0.1%	1.9%	0.7%	100.0%
TOTALS	70.0%	22.4%	0.2%	2.7%	4.7%	100.0%	62.8%	25.6%	0.3%	5.3%	6.0%	100.0%

Source: U.S. Bureau of the Census and Boston Redevelopment Authority Population and Housing Profiles by Neighborhood.

**CITY OF BOSTON POPULATION DISTRIBUTION
1980 AND 1990**

RACIAL COMPOSITION	1980	1990	CHANGE 1980-1990	% CHANGE
WHITE	393,937	360,873	(33,064)	-8.4%
BLACK	126,229	146,946	20,717	16.4%
NATIVE AMERICAN	1,302	1,884	582	44.7%
ASIAN & PAC. ISLANDERS	15,150	30,386	15,236	100.6%
OTHER	26,376	34,193	7,817	29.6%
TOTAL	562,994	574,282	11,288	2.0%

Source: U.S. Bureau of the Census and Boston Redevelopment Authority,
Population and Housing by Neighborhood

**CITY OF BOSTON POPULATION BREAKDOWN
BY NEIGHBORHOOD 1980 VS. 1990**

NEIGHBORHOOD	1980 TOTAL	1990 TOTAL	CHANGE 1980-1990	% CHANGE 1980-1990	1980 % OF TOTAL	1990 % OF TOTAL
ALLSTON-BRIGHTON	65,264	70,284	5,020	7.7%	11.6%	12.2%
BACK BAY-BEACON HILL	30,212	27,854	(2,358)	-7.8%	5.4%	4.9%
CENTRAL BOSTON	21,862	21,625	(237)	-1.1%	3.9%	3.8%
CHARLESTOWN	13,364	14,718	1,354	10.1%	2.4%	2.6%
EAST BOSTON	32,178	32,941	763	2.4%	5.7%	5.7%
FENWAY-KENMORE	30,842	32,737	1,895	6.1%	5.5%	5.7%
HARBOR ISLANDS	1,748	1,282	(466)	-26.7%	0.3%	0.2%
HYDE PARK	30,223	30,135	(88)	-0.3%	5.4%	5.2%
JAMAICA PLAIN	39,210	41,193	1,983	5.1%	7.0%	7.2%
MATTAPAN	35,827	35,988	161	0.4%	6.4%	6.3%
NORTH DORCHESTER	23,789	25,066	1,277	5.4%	4.2%	4.4%
ROSLINDALE	32,706	32,959	253	0.8%	5.8%	5.7%
ROXBURY	57,792	58,795	1,003	1.7%	10.3%	10.2%
SOUTH BOSTON	30,396	29,467	(929)	-3.1%	5.4%	5.1%
SOUTH DORCHESTER	59,123	60,641	1,518	2.6%	10.5%	10.6%
SOUTH END	27,125	28,891	1,766	6.5%	4.8%	5.0%
WEST ROXBURY	31,333	29,706	(1,627)	-5.2%	5.6%	5.2%
TOTALS	562,994	574,282	11,288	2.0%	100.0%	100.0%

Source: U.S Bureau of the Census and Boston Redevelopment Authority Population and Housing
Profiles by Neighborhood.

**CITY OF BOSTON MEDIAN INCOME ANALYSIS
BY NEIGHBORHOOD – 1984 AND 1990**

NEIGHBORHOODS	1984 * MEDIAN HOUSEHOLD INCOME	1990 ** ESTIMATED MEDIAN HOUSEHOLD INCOME
SOUTH BOSTON	\$11,000	\$16,632
N. DORCHESTER	11,300	17,086
ROXBURY	13,000	19,656
EAST BOSTON	13,600	20,563
JAMAICA PLAIN	16,200	24,494
FENWAY-KENMORE	16,250	24,570
S. DORCHESTER	18,750	28,350
SOUTH END	22,200	33,566
ALLSTON-BRIGHTON	22,400	33,869
ROSLINDALE	22,450	33,944
MATTAPAN	22,500	34,020
CHARLESTOWN	22,700	34,322
WEST ROXBURY	27,250	41,202
HYDE PARK	27,500	41,580
BACK BAY/BEACON HILL	32,500	49,140
DOWNTOWN	32,600	49,291
CITYWIDE	\$19,250	\$29,106

* Boston Redevelopment Authority 1985 Mid-Decade report, Income and Poverty.

** Estimate based on a 51.2% per capita income growth from 1984 to 1990.
(46% per capita growth from 1984-1990, according to the U.S Bureau of
Economic Analysis plus a 5.2% inflation factor from 1989-1990, published
by the Bureau of Labor Statistics.)

Also assumes that characteristics of the neighborhoods have not change. For
example, the figures assume the same income proportions in 1990 as in 1984,
and does not account for any rise or decline in incomes.

GENERAL CITY ELECTION VOTING STATISTICS, 1981-1991

	11/3/81* % VOTER TURNOUT	11/3/83 % VOTER TURNOUT	11/5/85* % VOTER TURNOUT	11/3/87 + % VOTER TURNOUT	11/7/89* % VOTER TURNOUT	11/7/91 VOTER REGISTRATION	11/7/91 VOTER TURNOUT	11/7/91 % VOTER TURNOUT
DISTRICT ONE	37.0%	68.9%	23.8%	45.0%	37.9%	29,660	12,220	41.2%
EAST BOSTON	35.6%	68.5%	23.6%	48.1%	42.1%	12,511	5,906	47.2%
CHARLESTOWN	42.0%	70.8%	23.6%	44.8%	45.3%	8,069	3,422	42.4%
NORTH END	35.0%	67.5%	24.5%	39.9%	26.1%	9,080	2,892	31.9%
DISTRICT TWO	42.3%	70.1%	32.0%	44.6%	31.9%	31,611	14,100	44.6%
SOUTH BOSTON	48.5%	74.8%	42.1%	56.1%	41.9%	18,670	9,792	52.4%
SOUTH END	32.9%	62.5%	17.3%	28.3%	18.8%	12,941	4,308	33.3%
DISTRICT THREE	42.2%	75.0%	25.1%	42.7%	33.3%	25,351	11,236	44.3%
DORCHESTER	42.2%	75.0%	25.1%	42.7%	33.3%	25,351	11,236	44.3%
DISTRICT FOUR	38.4%	69.5%	13.2%	32.4%	21.2%	18,580	5,982	32.2%
MATTAPAN	39.3%	68.4%	12.5%	31.8%	19.3%	8,723	2,661	30.5%
CODMAN SQUARE	35.5%	69.1%	12.3%	29.8%	20.8%	4,565	1,418	31.1%
FRANKLIN FIELD	39.6%	71.5%	15.1%	35.5%	24.3%	5,292	1,903	36.0%
DISTRICT FIVE	37.4%	73.3%	26.4%	46.1%	34.8%	29,048	13,196	45.4%
HYDE PARK	38.1%	73.6%	26.7%	46.9%	34.8%	22,960	10,586	46.1%
ROSLINDALE	34.6%	71.9%	25.0%	43.7%	36.3%	5,301	2,327	43.9%
JAMAICA PLAIN				38.5%	26.2%	787	283	36.0%
DISTRICT SIX	41.1%	72.0%	24.2%	43.4%	43.8%	30,600	13,806	45.1%
JAMAICA PLAIN	36.5%	67.4%	19.7%	37.0%	36.5%	12,602	5,141	40.8%
WEST ROXBURY	44.5%	75.9%	28.1%	48.1%	49.2%	17,998	8,665	48.1%
DISTRICT SEVEN	40.0%	67.6%	18.0%	34.6%	23.3%	17,452	6,613	37.9%
ROXBURY	40.0%	67.6%	18.0%	34.8%	23.3%	16,997	6,454	38.0%
JAMAICA PLAIN				28.9%	20.6%	455	159	34.9%
DISTRICT EIGHT	26.2%	60.8%	17.5%	29.4%	18.9%	18,898	5,075	26.9%
BACK BAY	23.8%	58.9%	17.3%	26.7%	16.3%	11,799	2,730	23.1%
BEACON HILL	30.2%	59.2%	16.7%	32.2%	23.9%	2,833	974	34.4%
FENWAY	17.5%	52.1%	11.5%	22.6%	13.6%	1,538	318	20.7%
MISSION HILL	36.2%	71.5%	21.7%	41.4%	28.6%	2,728	1,053	38.6%
DISTRICT NINE	29.7%	65.4%	23.2%	40.3%	31.8%	20,699	7,657	37.0%
ALLSTON/BRIGHTON	29.7%	65.4%	23.2%	40.3%	31.8%	20,699	7,657	37.0%
TOTAL REGISTRATION	261,656	288,986	285,212	241,795	244,821	221,899	-----	-----
TOTAL TURNOUT	97,498	201,118	66,453	98,591	78,283	89,885	-----	-----
% TURNOUT	37.3%	69.6%	23.3%	40.8%	32.0%	40.5%	-----	-----

* Non-mayoral Election.

+ In 1987, wards and precincts were rearranged.

Source: City of Boston Election Department Annual Report 1981 and Worksheets for 1983, 1985, 1987, 1989 and 1991.

DISTRICT 1

East Boston; Ward 1,
precincts 1-14

Charlestown: Ward 2,
precincts 1-7

North End: Ward 3,
precincts 1-6

DISTRICT 2

South Boston: Ward 6,
Precincts 1-9;
Ward 7, precincts 1-9

South End, Chinatown:
Ward 3, precincts 7,8;
Ward 4 precincts 1-4;
Ward 5, precincts 1;
Ward 8, precincts 1,2;
Ward 9, precincts 1,2

DISTRICT 3

Dorchester's Savin Hill,
Meeting House Hill,
Neponset, Cedar
Grove, Fields Corner,
Columbia Point

Lower Mills: Ward 13,
precincts 3, 6-10;
Ward 15, precincts 1-9;
Ward 16, precincts 1-12;
Ward 17, precincts 4,9,11-14

DISTRICT 4

Mattapan: Ward 14,
precincts 1-14

Dorchester's Codman Square:
Ward 17,
precincts 1-3, 5-8, 10

Franklin Field: Ward 18, precincts 1-5,21

DISTRICT 5

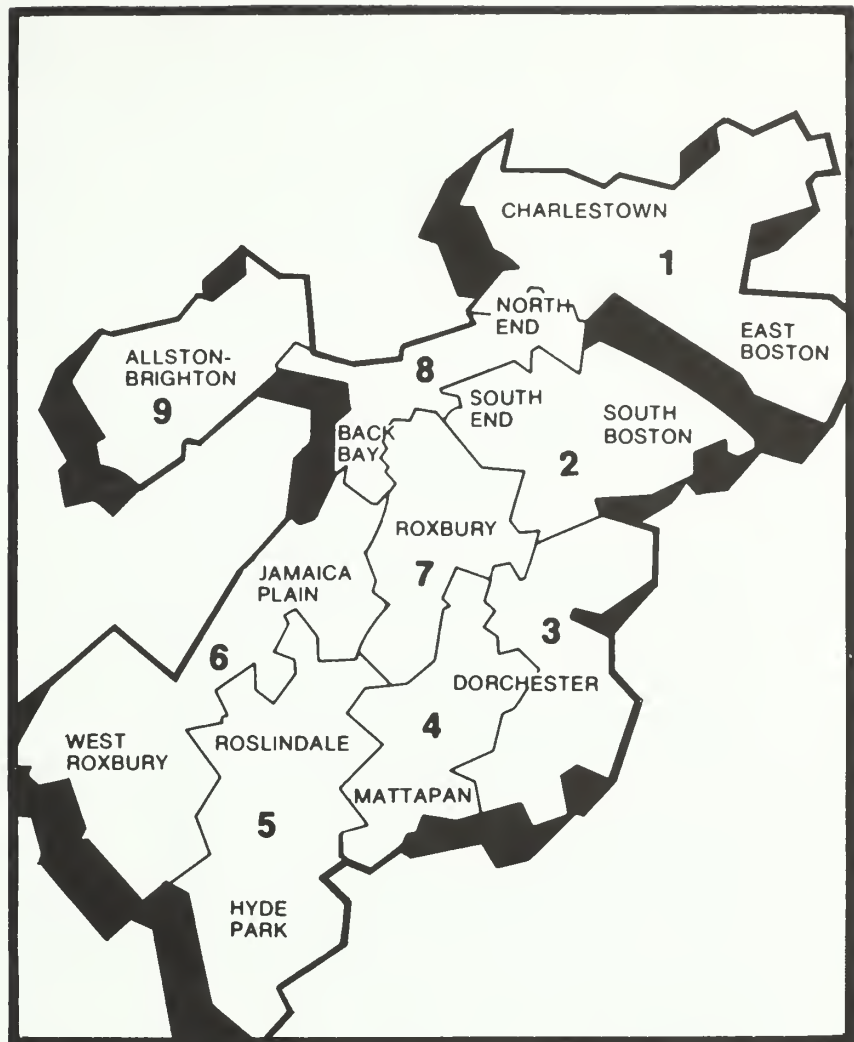
Jamaica Plain: Ward 11, precinct 8; Hyde Park:
Ward 18, precincts 6-20, 22,23;
Ward 19, precincts 7, 10-13

Roslindale: Ward 20, precincts 1,2,4,8,9

DISTRICT 6

Jamaica Plain: Ward 10, precincts 6-9;
Ward 11, precincts 6,7,9,10; Ward 19, 1-6, 8,9

West Roxbury: Ward 20, precincts 3,5,6,7,10-20



DISTRICT 7

Roxbury: Ward 4, precincts 8,9;
Ward 7 precinct 10; Ward 13, precincts 1,2,4,5;
Ward 8, precincts 3-7; Ward 9,
precincts 3-5; Ward 11, precincts 1-5;
Ward 12, precincts 1-9

DISTRICT 8

Back Bay (downtown); Ward 5, precincts 2-10

Beacon Hill: Ward 4, precincts 5-7, 10

Fenway: Ward 21, precincts 1,2,3

Mission Hill: Ward 10, precincts 2-5

DISTRICT 9

Allston: Ward 21, precincts 4-16;
Ward 22, precincts 1-13

EMPLOYMENT IN THE CITY OF BOSTON 1981-1990

SECTOR	1981	1985	1986	1987	1988	1989	1990	% OF 1990 TOTAL	% CHANGE 1981-1990	% CHANGE 1988-1990
GOVERNMENT	86,212	91,459	93,169	97,245	100,426	99,293	99,364	18.5%	15.3%	-1.1%
AGRICULTURE, FORESTRY, FISHERIES	561	662	708	747	808	755	690	0.1%	23.0%	-14.6%
MINING	18	7	5	10	7	NA	NA	0.0%	-100.0%	-100.0%
CONTRACT CONSTRUCTION	9,926	11,445	12,145	12,990	13,163	12,383	10,092	1.9%	1.7%	-7.7%
MANUFACTURING	50,822	42,045	39,138	37,026	34,092	32,501	31,459	5.9%	-38.1%	-3.6%
TRANSPORTATION, COMMUNICATIONS, UTILITIES	36,017	34,917	33,746	34,050	34,893	33,189	33,631	6.3%	-6.6%	-6.3%
WHOLESALE & RETAIL TRADE	81,654	83,483	84,590	83,121	79,898	79,099	74,831	13.9%	-8.4%	-11.0%
FINANCE, INSURANCE, REAL ESTATE	69,651	77,699	81,190	85,922	85,837	79,675	76,437	14.2%	9.7%	-1.1%
SERVICES	173,447	191,014	200,049	207,843	213,463	215,174	211,160	39.3%	21.7%	-1.1%
TOTAL EMPLOYMENT	508,308	532,731	544,740	558,954	562,587	552,069	537,664	100.0%	5.8%	-4.4%
PERCENT CHANGE OVER PRIOR YEAR	-----	-----	2.3%	2.6%	0.6%	-1.9%	-2.6%	-----	-----	-----
AVERAGE ANNUAL WAGE	\$17,186	\$22,721	\$24,305	\$26,240	\$28,493	\$29,811	\$31,954		85.9%	12.1%

EMPLOYMENT IN THE BOSTON METROPOLITAN AREA +

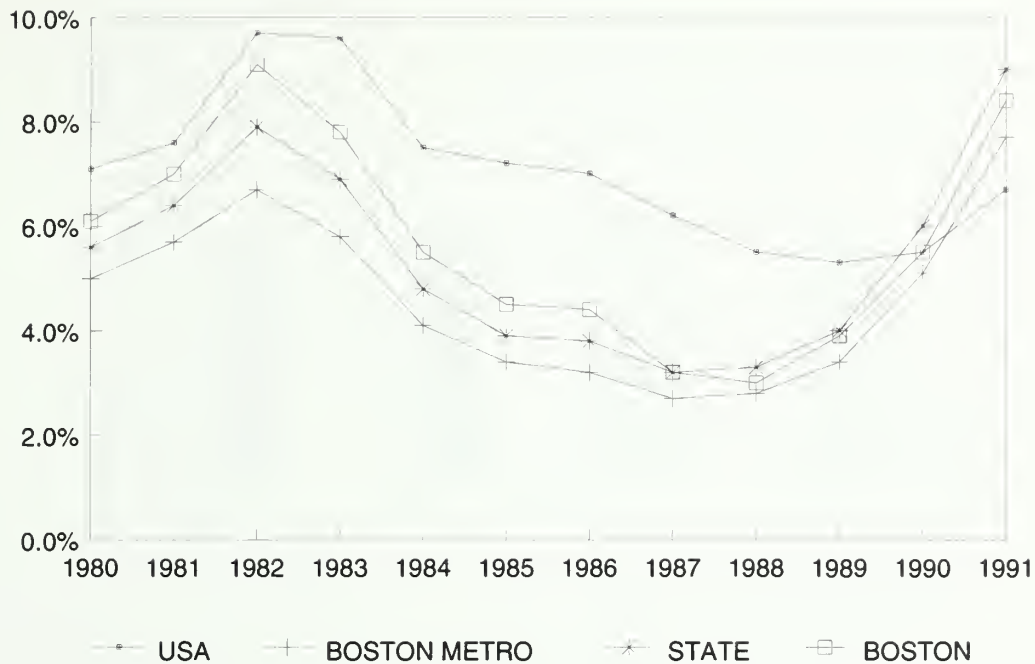
SECTOR	1981	1985	1986	1987	1988	1989	1990	% OF 1990 TOTAL	% CHANGE 1981-1990	% CHANGE 1988-1990
GOVERNMENT	114,088	101,141	102,331	102,255	103,974	104,007	100,036	8.8%	-12.3%	-3.8%
AGRICULTURE, FORESTRY, FISHERIES	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
MINING	N/A	593	695	790	893	N/A	N/A	N/A	N/A	N/A
CONTRACT CONSTRUCTION	33,874	45,955	51,555	56,510	60,137	52,217	41,208	3.6%	21.7%	-31.5%
MANUFACTURING	262,378	262,255	247,362	242,674	235,508	224,799	208,641	18.4%	-20.5%	-11.4%
TRANSPORTATION, COMMUNICATIONS, UTILITIES	36,983	38,983	40,654	42,550	42,307	41,111	41,169	3.6%	11.3%	-2.7%
WHOLESALE & RETAIL TRADE	240,746	285,317	296,010	303,579	313,202	313,201	295,069	26.0%	22.6%	-5.8%
FINANCE, INSURANCE, REAL ESTATE	43,149	50,801	58,610	63,878	65,363	68,525	69,763	6.1%	61.7%	6.7%
SERVICES	259,153	323,186	333,951	346,657	367,837	380,526	378,840	33.4%	46.2%	3.0%
TOTAL EMPLOYMENT	990,371	1,108,231	1,131,168	1,158,893	1,189,221	1,184,386	1,134,726	100.0%	14.6%	-4.6%
PERCENT CHANGE OVER PRIOR YEAR	-----	-----	2.1%	2.5%	2.6%	-0.4%	-4.2%	-----	-----	-----

+ Not including Boston. Includes 106 cities & towns in Boston PMSA.

* Small firms are not required to report information.

Source: Commonwealth of Massachusetts Department of Employment and Training, Employment and Wages in Massachusetts' Cities and Towns 1981-1990.

UNEMPLOYMENT RATES 1980-1991



UNEMPLOYMENT RATES FOR CALENDAR YEARS 1980-1991

	1980	1981	1982	1983	1984 ##	1985	1986	1987 *	1988	1989	1990	1991
BOSTON (CITY)	6.1%	7.0%	9.1%	7.8%	5.5%	4.5%	4.4%	3.2%	3.0%	3.9%	5.5%	8.4%
BOSTON (METRO)#	5.0%	5.7%	6.7%	5.8%	4.1%	3.4%	3.2%	2.7%	2.8%	3.4%	5.1%	7.7%
MASSACHUSETTS	5.6%	6.4%	7.9%	6.9%	4.8%	3.9%	3.8%	3.2%	3.3%	4.0%	6.0%	9.0%
UNITED STATES	7.1%	7.6%	9.7%	9.6%	7.5%	7.2%	7.0%	6.2%	5.5%	5.3%	5.5%	6.7%

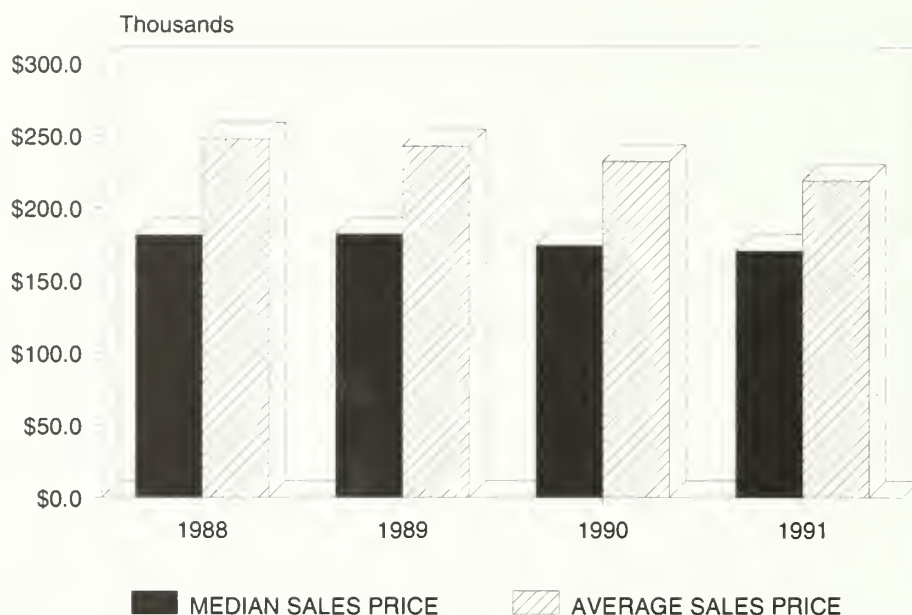
Metro Boston includes 106 cities and towns.

Beginning in 1984, the unemployment rate was calculated using the Primary Metropolitan Statistical Area (PMSA). Prior to 1984 the rates were calculated using the Standard Metropolitan Statistical Area (SMSA). This is a shift from 92 cities and towns to 106, as well as a change in the geographic area.

* In 1987, the methodology for calculating the unemployment rate changed. The Division of Employment Securities no longer relies solely on a labor market area estimate. At this time, the actual number of unemployment claims filled out in a particular city or town is also used.

Source: Commonwealth of Massachusetts, Division of Employment Security.

BOSTON SINGLE FAMILY HOME SALES MEDIAN VS. AVERAGE SALES PRICE



AVERAGE SALES PRICE OF SINGLE FAMILY HOMES +

<u>NEIGHBORHOODS</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>
ALLSTON	\$151,786	\$170,000	\$134,500
DOWNTOWN	144,000	134,000	365,833
BRIGHTON	172,533	164,670	166,118
CHARLESTOWN	148,000	148,000	62,500
DORCHESTER	157,036	146,000	134,150
EAST BOSTON	161,714	108,857	100,500
HYDE PARK	144,531	132,570	118,664
JAMAICA PLAIN	205,629	204,837	173,021
MATTAPAN	114,379	130,780	107,545
ROSLINDALE	152,794	145,893	126,133
ROXBURY	117,000	N/A	85,000
SOUTH BOSTON	N/A	223,000	N/A
WEST ROXBURY	180,231	166,519	163,108

+ Average sales prices do not represent the appreciation or depreciation of property, it reflects only the selling price.

Source: Greater Boston Real Estate Board, Market Briefings Report, Fourth Quarter, 1991.

LOGAN AIRPORT FACTS 1990

ACRES	2,400
MILES OF RUNWAY	7 MILES
MILES OF TAXIWAYS	14 MILES
PASSENGER TERMINALS	5
U.S JET CARRIERS	15
COMMUTER CARRIERS	14
NON-U.S. FLAG CARRIERS	16
ALL-CARGO CARRIERS	9
PASSENGERS PER YEAR	22.7 MILLION
DOMESTIC	85.0%
INTERNATIONAL	15.0%
TAKEOFFS AND LANDINGS PER YEAR	407,000
FLIGHTS PER DAY	1,115
FLIGHTS PER HOUR	70

Logan Airport is the 10th busiest airport in the U.S. and the 14th busiest airport in the world.

THE TOBIN BRIDGE 1990

OPENED TO TRAFFIC	1950
MILES	2.4
LANES PER LEVEL (DOUBLE DECK)	3
VEHICLE CROSSING SOUTHBOUND PER YEAR	11,427,785
COMMUTERS	3,683,744
NON-COMMUTERS	6,527,496
TRUCKS	1,216,545

Source: Massport Annual Report By The Numbers, 1990, by Massport Public Affairs and Administration and Finance Departments.

CLASS "A" VACANCY RATES FOR BOSTON*
1987 THROUGH 1991
SQUARE FEET IN 000'S

FINANCIAL DISTRICT	1987	1988	1989	1990	1991	CHANGE 1988-1991	% CHANGE 1988-1991
VACANT SQUARE FEET OF SPACE	1,455	2,425	2,588	3,928	4,953	2,529	104.3%
TOTAL SQUARE FEET OF SPACE	23,043	24,646	25,041	27,070	29,033	4,386	17.8%
VACANCY RATE (PERCENT)	6.3%	9.8%	10.3%	14.5%	17.1%	7.2%	73.4%
NUMBER OF BUILDINGS	90	95	99	110	120	25	26.3%
AVERAGE WEIGHTED ASKING RENT +	\$36.31	\$38.31	\$35.39	\$33.42	\$27.76	(\$10.55)	-27.5%
BACK BAY							
VACANT SQUARE FEET OF SPACE	188	462	696	649	1,723	1,261	272.8%
TOTAL SQUARE FEET OF SPACE	6,871	7,876	7,910	7,833	8,851	975	12.4%
VACANCY RATE (PERCENT)	2.7%	5.9%	8.8%	8.3%	19.5%	13.6%	231.8%
NUMBER OF BUILDINGS	28	33	34	33	35	2	6.1%
AVERAGE WEIGHTED ASKING RENT	\$27.76	\$30.68	\$29.28	\$25.09	\$23.54	(\$7.14)	-23.3%
CHARLESTOWN							
VACANT SQUARE FEET OF SPACE	281	159	185	150	256	97	60.8%
TOTAL SQUARE FEET OF SPACE	1,084	1,747	1,868	1,941	1,893	146	8.3%
VACANCY RATE (PERCENT)	25.9%	9.1%	9.9%	7.7%	13.5%	4.4%	48.4%
NUMBER OF BUILDINGS	6	8	12	13	13	5	62.5%
AVERAGE WEIGHTED ASKING RENT	\$21.06	\$20.76	\$20.49	\$19.50	\$14.71	(\$6.05)	-29.1%
FORT POINT CHANNEL **							
VACANT SQUARE FEET OF SPACE	544	468	367	464	433	(35)	-7.5%
TOTAL SQUARE FEET OF SPACE	1,891	1,906	1,906	1,976	1,976	70	3.7%
VACANCY RATE (PERCENT)	28.8%	24.5%	19.3%	23.5%	21.9%	-2.7%	-10.8%
NUMBER OF BUILDINGS	17	17	17	18	18	1	5.9%
AVERAGE WEIGHTED ASKING RENT	\$20.67	\$21.75	\$20.25	\$18.70	\$16.98	(\$4.77)	-21.9%
NORTH STATION **							
VACANT SQUARE FEET OF SPACE	35	232	185	302	318	86	37.3%
TOTAL SQUARE FEET OF SPACE	533	719	801	1,055	1,343	624	86.8%
VACANCY RATE (PERCENT)	6.6%	32.2%	23.1%	28.6%	23.7%	-8.5%	-26.5%
NUMBER OF BUILDINGS	11	13	14	18	19	6	46.2%
AVERAGE WEIGHTED ASKING RENT	\$21.67	\$25.73	\$23.45	\$20.18	\$16.89	(\$8.84)	-34.4%
SOUTH STATION **							
VACANT SQUARE FEET OF SPACE	35	322	321	391	115	(207)	-64.4%
TOTAL SQUARE FEET OF SPACE	571	1,690	1,715	1,715	935	(755)	-44.7%
VACANCY RATE (PERCENT)	6.1%	19.0%	18.7%	22.8%	12.3%	-6.8%	-35.6%
NUMBER OF BUILDINGS	8	11	12	12	11	0	0.0%
AVERAGE WEIGHTED ASKING RENT	\$20.05	\$31.07	\$26.27	\$19.05	\$17.28	(\$13.79)	-44.4%
TOTAL FOR BOSTON							
VACANT SQUARE FEET OF SPACE	2,538	4,067	4,342	5,883	7,797	3,730	91.7%
TOTAL SQUARE FEET OF SPACE	33,993	38,584	39,241	41,589	44,030	5,446	14.1%
VACANCY RATE (PERCENT)	7.5%	10.5%	11.1%	14.1%	17.7%	7.2%	68.0%
NUMBER OF BUILDINGS	160	177	188	204	216	39	22.0%
AVERAGE WEIGHTED ASKING RENT	\$29.50	\$34.15	\$31.89	\$30.26	\$25.20	(\$8.95)	-26.2%

* Class "A" office space is defined as any office space in a building built or renovated since 1960, located within the six market areas and counts buildings with 20,000 square feet of space and up, as well as having an excellent location, high quality structure and appearance and access to competitive resources.

** For the three markets there is class "B" space included with the class "A" since most buildings have excellent physical structure and appearance but do not have good location for easy access.

+ weighted rent factors in vacant square feet of space in each building.

Source: Meredith & Grew, The Greater Boston Vacancy Report Year End 1987, 1988, 1989, 1990 and 1991.

**SUMMARY OF HOTEL ROOMS IN THE GREATER BOSTON AREA
1990 AND 1991**

GEOGRAPHICAL AREA	OCCUPANCY			AVERAGE DAILY RATE		
	1991	1990	% CHANGE	1991	1990	% CHANGE
BOSTON						
BACK BAY	69.6%	72.3%	-3.8%	\$114.31	\$115.18	-0.8%
DOWNTOWN	67.5%	72.7%	-7.2%	128.75	133.99	-3.9%
CAMBRIDGE	71.4%	74.6%	-4.3%	113.53	117.37	-3.3%
OTHER	63.2%	66.6%	-5.0%	81.01	86.82	-6.7%
SUB-TOTAL	68.3%	72.2%	-5.4%	\$116.47	\$120.21	-3.1%
128 NORTH	49.9%	51.3%	-2.7%	\$66.62	\$69.75	-4.5%
128 SOUTH	57.4%	61.0%	-5.9%	68.30	69.50	-1.7%
GREATER BOSTON TOTAL	65.4%	69.0%	-5.1%	\$108.29	\$111.63	-3.0%
AVERAGE DAILY RATE						
OVER \$120.00	74.5%	76.9%	-3.2%	\$170.11	\$175.10	-2.8%
\$100.01 - \$120.00	76.9%	77.0%	—	123.01	125.18	-1.7%
\$80.00 - \$100.00	63.8%	69.0%	-7.6%	105.48	110.83	-4.8%
UNDER \$80.00	60.0%	63.5%	-5.5%	75.28	77.89	-3.4%
GREATER BOSTON TOTAL	65.4%	69.0%	-5.1%	\$108.29	\$111.63	-3.0%
SIZE OF PROPERTY						
OVER 500	66.6%	72.8%	-8.5%	\$106.64	\$108.65	-1.8%
250 - 500	68.3%	70.9%	-3.7%	124.59	129.72	-3.9%
100 - 249	60.4%	62.7%	-3.5%	85.92	88.79	-3.2%
UNDER 100	58.0%	59.8%	-3.1%	61.50	62.24	-1.2%
GREATER BOSTON TOTAL	65.4%	69.0%	-5.1%	\$108.29	\$111.63	-3.0%

Notes: Survey includes 51 properties with a total of 14,995 rooms distributed among the groups as follows: (1) Back Bay: 4,416, Downtown: 4,345, Cambridge: 1,814, and Other: 1,354 for a Boston area total of 11,929. Also 128 North: 1,450 and 128 South: 1,616.
Source: Pannell Kerr Forster, Trends In The Hotel Industry, Year End December, 1991.

**COLLEGES AND UNIVERSITIES
IN THE CITY OF BOSTON
FALL 1990**

	PUBLIC	ENROLLMENT			% OF TOTAL PUBLIC	% OF GRAND TOTAL
		FULL-TIME	PART-TIME	TOTAL		
1. BUNKER HILL COMM. COLL.		2,091	3,518	5,609	26.7%	3.7%
2. MASS. COLLEGE OF ART		1,016	208	1,224	5.8%	0.8%
3. ROXBURY COMM. COLL.		1,114	574	1,688	8.0%	1.1%
4. UMASS-BOSTON		7,002	5,476	12,478	59.4%	8.3%
TOTAL (4)		11,223	9,776	20,999	100.0%	13.9%
	PRIVATE	FULL-TIME	PART-TIME	TOTAL	% OF TOTAL PRIVATE	% OF GRAND TOTAL
1. ART INSTITUTE OF BOSTON		279	194	473	0.4%	0.3%
2. BAYSTATE JR. COLLEGE		717	132	849	0.7%	0.6%
3. BERKLEE COLL OF MUSIC		2,453	281	2,734	2.1%	1.8%
4. BOSTON ARCHITECTURAL CTR.		658	242	900	0.7%	0.6%
5. BOSTON COLLEGE		11,030	3,485	14,515	11.2%	9.6%
6. BOSTON CONSERVATORY		302	24	326	0.3%	0.2%
7. BOSTON UNIVERSITY		20,379	4,350	24,729	19.0%	16.4%
8. EMERSON COLLEGE		2,123	228	2,351	1.8%	1.6%
9. EMMANUEL COLLEGE		704	501	1,205	0.9%	0.8%
10. FISHER COLLEGE		821	1,263	2,084	1.6%	1.4%
11. FORSYTH DENTAL SCHOOL		119	---	119	0.1%	0.1%
12. FRANKLIN INSTITUTE		315	98	413	0.3%	0.3%
13. HARVARD UNIVERSITY *		17,161	1,122	18,283	14.1%	12.1%
14. KATHARINE GIBBS SCHOOL		385	54	439	0.3%	0.3%
15. LABOURE COLLEGE		143	301	444	0.3%	0.3%
16. MGH INSTITUTE OF HEALTH		97	248	345	0.3%	0.2%
17. MASS COLLEGE OF PHARMACY		892	164	1,056	0.8%	0.7%
18. MASS INSTITUTE OF TECHNOLOGY		9,628	433	10,061	7.7%	6.7%
19. NEW ENGLAND BANKING INSTITUTE		---	1,373	1,373	1.1%	0.9%
20. THE NEW ENGLAND COLL OF OPTOMETRY		396	---	396	0.3%	0.3%
21. NEW ENGLAND CONSERVATORY		610	132	742	0.6%	0.5%
22. NEW ENGLAND SCHOOL OF LAW		650	540	1,190	0.9%	0.8%
23. NORTHEASTERN UNIVERSITY		16,239	14,276	30,515	23.5%	20.2%
24. SCHOOL OF MUSEUM OF FINE ARTS		631	113	744	0.6%	0.5%
25. SIMMONS COLLEGE		1,657	1,162	2,819	2.2%	1.9%
26. SUFFOLK UNIVERSITY		3,179	2,554	5,733	4.4%	3.8%
27. WENTWORTH INSTITUTE		2,719	1,185	3,904	3.0%	2.6%
28. WHELOCK COLLEGE		838	370	1,208	0.9%	0.8%
TOTAL (28)		95,125	34,825	129,950	100.0%	86.1%
GRAND TOTAL (32)		106,348	44,601	150,949	100.0%	100.0%

* Includes Radcliffe College and extension school enrollment.

Source: Connection, New England's Journal of Higher Education and Economic Development, Facts, 1992, New England Board of Higher Education.

GENERAL INFORMATION ON HOSPITALS IN THE CITY OF BOSTON JANUARY, 1991

NEWBORN DATA

	INSTITUTIONS	TYPE	TERM*	FUNDING	CAPACITY (BEDS)	CENSUS PER DAY	% OCCUPANCY	CAPACITY (BASSINETS)	BIRTHS**
1	ARBOUR HOSPITAL	PSYCHIATRIC	S	OWNED/PROFIT	118	100	84.7%	0	0
2	BETH ISRAEL HOSPITAL	GENERAL MEDICAL & SURGICAL	S	NOT FOR PROFIT	504	417	82.7%	72	5,755
3	BOSTON CITY HOSPITAL	GENERAL MEDICAL & SURGICAL	S	CITY	355	264	74.4%	18	1,571
4	BRIGHAM AND WOMEN'S HOSPITAL	GENERAL MEDICAL & SURGICAL	S	NOT FOR PROFIT	726	612	84.3%	116	10,491
5	CARNEY HOSPITAL	GENERAL MEDICAL & SURGICAL	S	CHURCH	296	249	84.1%	0	0
6	CHILDREN'S HOSPITAL	CHILDREN'S GENERAL	S	NOT FOR PROFIT	349	279	79.9%	0	0
7	DANA-FARBER CANCER INSTITUTE	SPECIALTY/CANCER	S	NOT FOR PROFIT	57	47	82.5%	0	0
8	DORCHESTER MENTAL HEALTH CENTER	PSYCHIATRIC	L	STATE	50	—	—	—	—
9	FAULKNER HOSPITAL	GENERAL MEDICAL & SURGICAL	S	NOT FOR PROFIT	245	155	63.3%	0	0
10	FRANCISCAN CHILDREN'S HOSPITAL ***	CHILDREN'S SPECIALTY	S	CHURCH	100	69	69.0%	0	0
11	HAHNEMANN HOSPITAL	GENERAL MEDICAL & SURGICAL	S	NOT FOR PROFIT	65	—	—	—	—
12	HEBREW REHABILITATION CENTER FOR AGED	CHRONIC DISEASE	L	NOT FOR PROFIT	725	701	96.7%	0	0
13	JEWISH MEMORIAL HOSPITAL	SPECIALTY	L	NOT FOR PROFIT	207	162	78.3%	0	0
14	LEMUEL SHATTUCK HOSPITAL	GENERAL MEDICAL & SURGICAL	L	STATE	230	—	—	—	—
15	LONG ISLAND HOSPITAL ++	CHRONIC DISEASE	L	CITY	188	173	92.0%	0	0
16	MASSACHUSETTS EYE AND EAR INFIRMARY	EYE, EAR, NOSE, THROAT	S	NOT FOR PROFIT	109	64	58.7%	0	0
17	MASSACHUSETTS GENERAL HOSPITAL	GENERAL MEDICAL & SURGICAL	S	NOT FOR PROFIT	989	831	84.0%	0	0
18	MASSACHUSETTS MENTAL HEALTH CENTER	PSYCHIATRIC	S	STATE	27	—	—	—	—
19	MASSACHUSETTS OSTEOPATHIC HOSPITAL	GENERAL MEDICAL & SURGICAL	S	NOT FOR PROFIT	57	—	—	—	—
20	MATTAPAN HOSPITAL	CHRONIC DISEASE	L	CITY	120	111	92.5%	0	0
21	NEW ENGLAND BAPTIST HOSPITAL	GENERAL MEDICAL & SURGICAL	S	NOT FOR PROFIT	219	163	74.4%	0	0
22	NEW ENGLAND DEACONESS HOSPITAL	GENERAL MEDICAL & SURGICAL	S	NOT FOR PROFIT	392	306	78.1%	0	0
23	NEW ENGLAND MEDICAL CENTER	GENERAL MEDICAL & SURGICAL	S	NOT FOR PROFIT	464	397	85.6%	0	0
24	SHRINERS HOSPITALS FOR CRIPPLED CHILDREN	CHILDREN'S SPECIALTY/BURNS	S	NOT FOR PROFIT	30	18	60.0%	0	0
25	SPAULDING REHABILITATION HOSPITAL	REHABILITATION	L	NOT FOR PROFIT	284	263	92.6%	0	0
26	ST. ELIZABETH'S HOSPITAL OF BOSTON	GENERAL MEDICAL & SURGICAL	S	CHURCH	350	315	90.0%	30	1,239
27	ST. JOHN OF GOD HOSPITAL	CHRONIC DISEASE	L	CHURCH	70	63	90.0%	0	0
28	ST. MARGARET'S HOSPITAL FOR WOMEN	OBSTETRICS	S	CHURCH	108	75	69.4%	49	3,096
29	UNIVERSITY HOSPITAL	GENERAL MEDICAL & SURGICAL	S	NOT FOR PROFIT	379	255	67.3%	0	0
30	VETERANS AFFAIRS MEDICAL CENTER #	GENERAL MEDICAL & SURGICAL	S	VETERANS ADMIN.	646	333	51.5%	0	0
GRAND TOTALS					8,459	6,422	80.0% +	285	22,152

* S=Short-Term: average length of stay for all patients is less than 30 days.

L=Long-Term: average stay for all patients is 30 days or more.

** Births are over a twelve month period.

*** Formerly Joseph P. Kennedy, Jr. Memorial Hospital

+ Reflects only the 25 hospitals with census per day information available.

++ The City plans to consolidate the Long Island Hospital Chronic-Care Operations with Mattapan Hospital by the end of 1992.

Formerly Veterans Administration Medical Center.

Source: American Hospital Association, A.H.A. Guide to the Health Care Field, 1991 Edition.

SELECTED STATE AND MUNICIPAL TAXES AS OF MARCH, 1992

	RATE		RATE
PERSONAL INCOME		BUSINESS CORPORATION	
Earned income including wages and salaries.	5.95%	Net income	9.50% ***
Dividends, capital gains and interest other than Mass. bank interest.	12.00%	Tangible property or net worth Minimum	\$2.60 per \$1,000
			\$456.00
SALES AND USE TAX		SECURITY CORPORATION	
Sale, rental or use of tangible personal property.	5.00%	Regulated	0.33%
		Unregulated	1.32%
SALES TAX ON MEALS		Minimum	\$228.00
All restaurant food and on premise consumption of alcoholic beverages.	5.00%		
MOTOR VEHICLE EXCISE TAX		PUBLIC UTILITIES	
\$25 on every \$1,000 of car's determined value.	\$25.00 per \$1,000	Net income	6.50%
DEEDS		INSURANCE COMPANY	
Sales price (less mortgage assumed) of real estate.	\$2.28 per \$500 *	Domestic Life	Premiums 2.00%
		Foreign Life	Mass. net investment income 14.00%
CIGARETTES		Domestic Casualty	Premiums 2.00%
20-Count package.	\$0.26	Foreign Casualty	Premiums 2.28%
		Ocean Marine	Gross investment income 1.00%
MOTOR FUELS			Premiums 2.28%
Gasoline and diesel fuel per gallon.	19.10% of the average price with a \$0.21 minimum **	CLUB ALCOHOLIC BEVERAGE	Underwriting profit 5.70%
ROOM OCCUPANCY		Gross Receipts	0.57%
Hotel room occupancy.	5.70% (plus up to 4% at local option) +	AIRCRAFT (JET) FUEL #	
COMMERCIAL BANK AND THRIFT INSTITUTION		Gallon	\$0.05 (plus local option) +
Net income	12.54%	CITY OF BOSTON PROPERTY TAX RATES	
		Residential	\$11.18
		Business	\$34.27
		AVERAGE TAX BILL FOR A SINGLE FAMILY HOME	\$1,595
		WATER AND SEWER CHARGES-1992 AVERAGE	
		One family residence	\$514
		Medium commercial	\$18,402
		Large commercial	\$87,211

+ Boston takes advantage of these optional revenue sources.

* \$1.14 effective 7/1/92

** Aviation fuel, other than jet fuel, is subject to gasoline tax at a separate rate of 7.5% of the average price per gallon with a \$0.10 minimum.

*** S corporations: 4.5% if total receipts \$9 million or more; 3% if total receipts are \$6 million or more, but less than \$9 million.

Rate equal to 5% of the average price (but not less than \$.05 per gallon) determined quarterly.

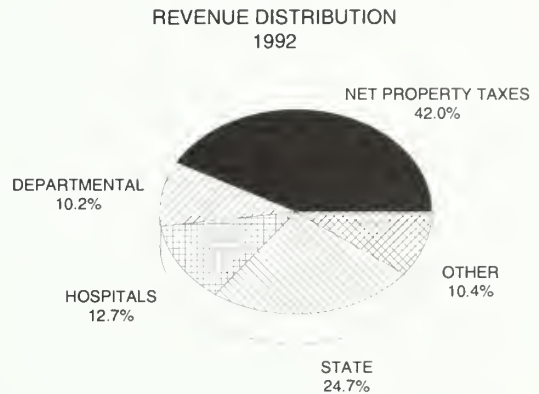
Source: The Greater Boston Chamber of Commerce, City of Boston Assessing Department and The Boston Water and Sewer Commission.

The fiscal 1992 general fund operating budget for Boston is \$1.3 billion, a reduction of \$42.8 million or 3.1% since fiscal 1991. This reduction comes after four years of decreasing revenue growth since fiscal 1987. The declining revenue growth and the decrease this year are attributable to the cuts in local aid, a loss of \$81.2 million or 19.9% over the last three years and reductions in new property growth and departmental revenues due to the slowdown in the economy. Departmental appropriations in fiscal 1992 totaled \$1.1 billion, of which 72.4% is allocated to four departments: School, Hospital, Police and Fire. The remaining 27.6% is distributed among 57 departments, divisions, commission and boards. Health insurance for city departments only, was the fourth largest spending area in fiscal 1992. Mandatory appropriations for pensions, debt service and state assessments totaled \$247.0 million this year and represent 18.7% of total spending.

Revenues

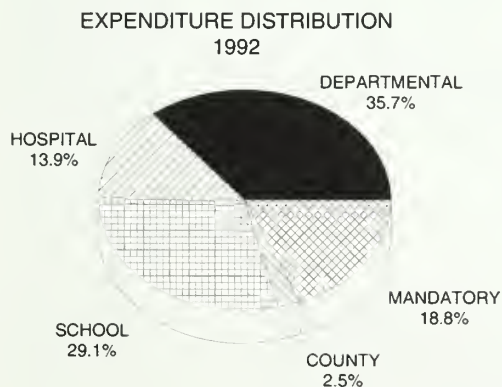
As a consequence of decreasing state aid, Boston's reliance on the property tax has increased from 34.6% of total revenues in fiscal 1987 to 42.0% of the total in fiscal 1992. State revenues, during this period, declined from 31.8% of the total to 24.7% and departmental receipts have been reduced from 11.6% to 10.2% of the total. The gross property tax levy and state aid represent 68.8% of total general fund revenues in fiscal 1992.

Since fiscal 1987, when Boston's general fund revenues increase by 11.1%, the City's annual revenue growth has decreased further in each subsequent year. From fiscal 1988 to fiscal 1991 the City's actual revenues grew by 7.2%, 6.2%, 4.4% and 1.8% respectively. In fiscal 1992, revenues decreased by 3.3%. In constant dollars, revenues have grown by 8.9% over the past nine years since fiscal 1983. The property tax grew by 5.3% while state aid decreased by 7.4% during this time.



Expenditures

General fund expenditures have reflected the revenue trends. In fiscal 1987, actual city expenditures increased by 10.9%, but from fiscal 1988 to fiscal 1991, increased by 7.5%, 6.2%, 4.2% and 2.4% respectively. The fiscal 1992 budget represents a 3.1% decrease. In each of the last six years, the City has ended the year with an operating surplus. After the fiscal 1992 budget was approved, special legislation allowed Boston to reduce its retirement allotment by \$17.4 million. Of this amount, \$8.0 million has been approved for the School Department and the remaining \$9.4 million is the unallocated appropriation.



Personal Services

Personal service expenditures for salaries and overtime only, account for 62.2% of the departmental budget in fiscal 1992. That percentage has remained fairly stable over the past five years. From fiscal 1988 to fiscal 1991, personal service expenditures have shown a correlation to the expenditures trends, with declining spending increases of 12.6%, 8.7%, 5.3% and 2.9% respectively. In fiscal 1992, personal service expenditures decreased by 4.6%.

CITY OF BOSTON GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

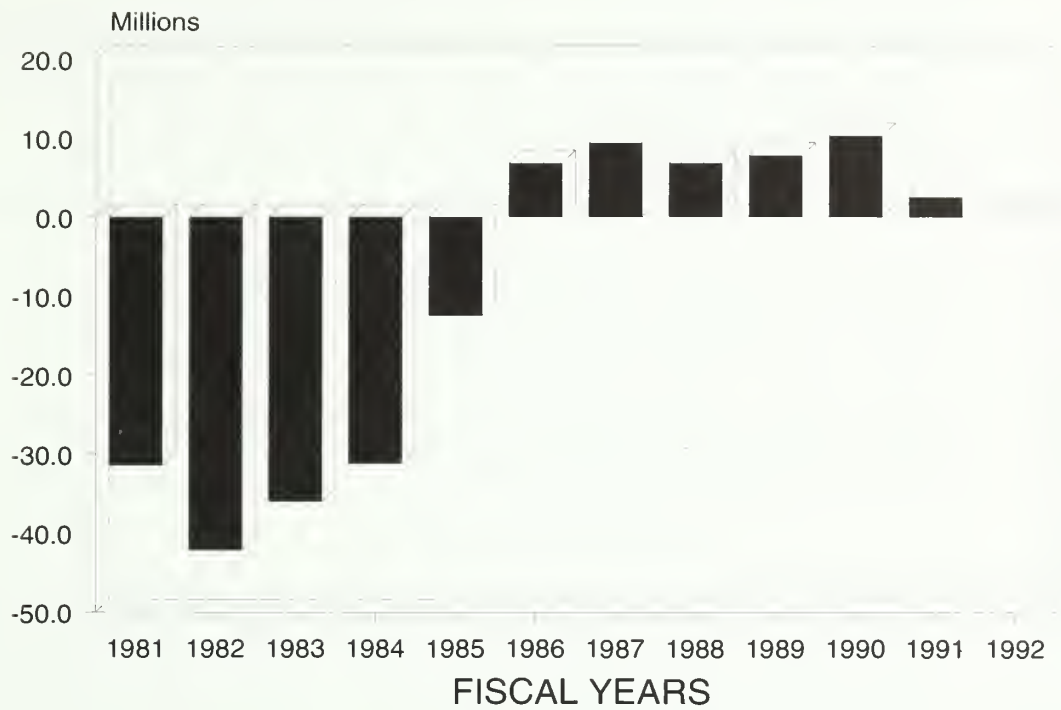
FISCAL YEARS 1983-1992

FIGURES IN 000'S

WHERE THE MONEY COMES FROM	FISCAL 1983	FISCAL 1984	FISCAL 1985	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	BUDGET + FISCAL 1992	% CHANGE FY87-FY92
GROSS PROPERTY TAX OVERLAY	\$374,611 (20,229)	\$334,008 (20,829)	\$363,855 (18,177)	\$394,634 (40,000)	\$416,460 (24,916)	\$452,426 (26,886)	\$484,281 (24,276)	\$520,876 (25,956)	\$555,580 (26,432)	\$583,258 (27,774)	40.1%
NET PROPERTY TAX	\$354,382	\$313,179	\$345,678	\$354,034	\$391,544	\$425,539	\$460,004	\$494,920	\$529,148	\$555,484	41.9%
DEPARTMENTAL (INC. SCHL. & COUNTY) HEALTH & HOSPITALS	76,707	83,179	100,441	114,055	130,686	141,978	136,341	129,089	135,646	135,200	3.5%
STATE REVENUES	98,227	112,717	115,473	148,827	142,749	147,290	154,745	158,014	179,927	168,200	17.8%
OTHER REVENUES	237,252	269,184	300,489	309,138	360,154	384,444	408,077	407,430	369,944	326,878	-9.2%
	97,497	139,856	133,966	115,163	121,051	124,077	132,625	155,176	153,384	136,916	13.1%
TOTAL REVENUE	\$864,066	\$918,115	\$996,047	\$1,041,217	\$1,146,185	\$1,223,328	\$1,291,792	\$1,344,629	\$1,368,049	\$1,322,678	15.4%
NET PRIOR YEAR DEFICITS	(\$48,401)	(\$42,365)	(\$53,435)	(\$22,870)	(\$15,113)	(\$11,066)	(\$4,227)	(\$1,000)	\$0	\$0	-100.0%
NET AVAILABLE FOR OPERATIONS	\$815,665	\$875,750	\$942,612	\$1,018,347	\$1,131,072	\$1,212,261	\$1,287,565	\$1,343,629	\$1,368,049	\$1,322,678	16.9%
CHANGE OVER PRIOR YEAR	\$67,765	\$60,085	\$66,862	\$75,735	\$112,725	\$81,189	\$75,304	\$56,064	\$24,420	(\$45,371)	-3.3%
PERCENT CHANGE OVER PRIOR YEAR	9.1%	7.4%	7.6%	8.0%	11.1%	7.2%	6.2%	4.4%	1.8%		
WHERE THE MONEY GOES											
CITY DEPARTMENTS	\$294,419	\$317,290	\$317,722	\$343,458	\$403,819	\$442,360	\$473,257	\$498,013	\$500,127	\$469,438	16.2%
HEALTH & HOSPITALS	107,773	114,612	118,761	129,000	140,789	157,243	179,413	186,812	194,356	182,078	29.3%
SCHOOL DEPARTMENT **	227,834	236,438	257,062	262,221	290,020	318,578	355,391	374,417	388,973	382,000	31.7%
SUFFOLK COUNTY	17,098	18,485	19,107	21,067	23,744	26,866	24,512	27,284	31,651	32,721	37.8%
TOTAL DEPARTMENTAL EXPENDITURES	\$647,124	\$686,824	\$712,652	\$755,746	\$858,372	\$945,048	\$1,032,572	\$1,086,526	\$1,115,108	\$1,066,237	24.2%
FIXED COSTS											
DEBT REQUIREMENTS	\$73,676	\$69,837	\$77,383	\$83,237	\$86,279	\$83,622	\$78,335	\$82,323	\$86,014	\$88,428	2.5%
RETIREMENT	83,799	102,482	114,929	126,957	131,814	130,498	120,533	114,177	113,033	106,240	-19.4%
STATE ASSESSMENTS	47,034	47,782	50,130	45,575	45,213	46,266	48,322	50,308	51,343	52,324	15.7%
TOTAL FIXED COSTS	\$204,509	\$220,101	\$242,442	\$255,770	\$263,306	\$260,386	\$247,190	\$246,808	\$250,391	\$246,992	-6.2%
UNALLOCATED APPROPRIATION **										\$9,449	**
TOTAL EXPENDITURES	\$851,633	\$906,926	\$955,094	\$1,011,515	\$1,121,678	\$1,205,434	\$1,279,763	\$1,333,334	\$1,365,498	\$1,322,678	17.9%
CHANGE OVER PRIOR YEAR	\$61,614	\$55,292	\$48,168	\$56,422	\$110,163	\$83,756	\$74,328	\$53,571	\$32,165	(\$42,820)	-3.1%
PERCENT CHANGE OVER PRIOR YEAR	7.8%	6.5%	5.3%	5.9%	10.9%	7.5%	6.2%	4.2%	2.4%		
SURPLUS/(DEFICIT)	(\$35,969)	(\$31,176)	(\$12,482)	\$6,832	\$9,394	\$6,827	\$7,802	\$10,295	\$2,551	\$0	

* Reflects the budget as presented for tax rate certification. This includes spending reductions of \$10.8 million taken by Executive Order of the Mayor.
 ** Expenditures from city appropriations only. Other discretionary revenue sources, such as federal impact aid and state EEO funds, are not included.
 * The City's Auditing Department includes an additional \$8.5 million. The Bureau deducts this amount from fiscal 1984 because it was available at year end and not spent, but carried forward into fiscal 1985 to fund fiscal 1985 expenditures.
 ** Balance due to the reduction in the original retirement appropriation as a result of the passage of Chapter 450 of the Acts of 1991, which allowed the City to reduce its retirement account by \$17.4 million. Of this amount \$8.0 million has been approved for the School Department and the remaining \$9.4 million has been identified as an unallocated appropriation.
 Source: City of Boston Auditing Department Annual Financial Reports, FY83-FY90, FY91 Expense/Revenue Report, FY92 Final Budget.

CITY OF BOSTON GENERAL FUND SURPLUS/(DEFICIT) ANALYSIS



GENERAL FUND REVENUES PERCENT OF TOTAL COMPARISON



SUMMARY STATEMENT OF ACTUAL GENERAL FUND REVENUES NOMINAL AND CONSTANT DOLLARS, FISCAL YEARS 1983-1992 FIGURES IN 000'S

NOMINAL DOLLAR ANALYSIS

	FISCAL 1983	FISCAL 1984	FISCAL 1985	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	BUDGET + FISCAL 1992	% CHANGE FY83-FY92
GROSS PROPERTY TAX OVERLAY	\$374,611 (20,229)	\$334,008 (20,829)	\$363,855 (18,177)	\$394,634 (40,600)	\$416,460 (24,916)	\$452,426 (26,886)	\$484,281 (24,276)	\$520,876 (25,956)	\$555,580 (26,432)	\$583,258 (27,774)	55.7% 37.3%
NET PROPERTY TAX	\$354,382	\$313,179	\$345,678	\$354,034	\$391,544	\$425,539	\$460,004	\$494,920	\$529,148	\$555,484	56.7%
DEPARTMENTAL (INC. SCHL & COUNTY)	76,707	83,179	100,441	114,055	130,686	141,978	136,341	129,089	135,646	135,200	76.3%
HEALTH & HOSPITALS	98,227	112,717	115,473	148,827	142,749	147,290	154,745	158,014	179,927	168,200	71.2%
STATE REVENUES	237,252	269,184	300,489	309,138	360,154	384,444	408,077	407,430	369,944	326,878	37.8%
OTHER REVENUES	97,497	139,856	133,966	115,163	121,051	124,077	132,625	155,176	153,384	136,916	40.4%
TOTAL GENERAL REVENUE	\$864,066	\$918,115	\$996,047	\$1,041,217	\$1,146,185	\$1,223,328	\$1,291,792	\$1,344,629	\$1,368,049	\$1,322,678	53.1%
NET PRIOR YEAR DEFICITS	(\$48,401)	(\$42,365)	(\$53,435)	(\$22,870)	(\$15,113)	(\$11,066)	(\$4,227)	(\$1,000)	\$0	\$0	-100.0%
NET AVAILABLE FOR OPERATIONS	\$815,665	\$875,750	\$942,612	\$1,018,347	\$1,131,072	\$1,212,261	\$1,287,565	\$1,343,629	\$1,368,049	\$1,322,678	62.2%
CHANGE OVER PRIOR YEAR PERCENT CHANGE	\$67,765 9.1%	\$60,085 7.4%	\$66,862 7.6%	\$75,735 8.0%	\$112,725 11.1%	\$81,189 7.2%	\$75,304 6.2%	\$56,064 4.4%	\$24,421 1.8%	(\$45,371) -3.3%	

CONSTANT DOLLAR ANALYSIS

	FISCAL 1983	FISCAL 1984	FISCAL 1985	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	BUDGET + FISCAL 1992	% CHANGE FY83-FY92
GROSS PROPERTY TAX OVERLAY	\$374,611 (20,229)	\$317,096 (19,775)	\$329,351 (16,453)	\$345,017 (35,495)	\$355,515 (21,270)	\$368,825 (21,918)	\$375,828 (18,840)	\$386,243 (19,247)	\$391,779 (18,639)	\$391,824 (18,658)	4.6% -7.8%
NET PROPERTY TAX	\$354,382	\$297,322	\$312,898	\$309,522	\$334,245	\$346,907	\$356,988	\$366,996	\$373,140	\$373,166	5.3%
DEPARTMENTAL (INC. SCHL & COUNTY)	76,707	78,967	90,916	99,715	111,561	115,743	105,808	95,723	95,654	90,825	18.4%
HEALTH & HOSPITALS	98,227	107,010	104,523	130,115	121,859	120,073	120,090	117,172	126,880	112,994	15.0%
STATE REVENUES	237,252	255,554	271,994	270,271	307,449	313,405	316,689	302,119	260,874	219,592	-7.4%
OTHER REVENUES	97,497	132,775	121,262	100,684	103,337	101,149	102,924	115,067	108,162	91,978	-5.7%
TOTAL GENERAL REVENUE	\$864,066	\$871,628	\$901,595	\$910,307	\$978,450	\$997,278	\$1,002,500	\$997,076	\$964,709	\$888,555	2.8%
NET PRIOR YEAR DEFICITS	(\$48,401)	(\$40,220)	(\$48,368)	(\$19,995)	(\$12,901)	(\$9,022)	(\$3,281)	(\$741)	\$0	\$0	-100.0%
NET AVAILABLE FOR OPERATIONS	\$815,665	\$831,409	\$853,227	\$890,312	\$965,549	\$988,256	\$999,219	\$996,335	\$964,709	\$888,555	8.9%
CHANGE OVER PRIOR YEAR PERCENT CHANGE	NA NA	\$15,744 1.9%	\$21,818 2.6%	\$37,085 4.3%	\$75,237 8.5%	\$22,707 2.4%	\$10,963 1.1%	(\$2,884) -0.3%	(\$31,626) -3.2%	(\$76,154) -7.9%	

PERCENTAGE DISTRIBUTION

	FISCAL 1983	FISCAL 1984	FISCAL 1985	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	BUDGET + FISCAL 1992
GROSS PROPERTY TAX OVERLAY	45.9% -2.5%	38.1% -2.4%	38.6% -1.9%	38.8% -4.0%	36.8% -2.2%	37.3% -2.2%	37.6% -1.9%	38.8% -1.9%	40.6% -1.9%	44.1% -2.1%
NET PROPERTY TAX	43.4%	35.8%	36.7%	34.8%	34.6%	35.1%	35.7%	36.8%	38.7%	42.0%
DEPARTMENTAL (INC. SCHL & COUNTY)	9.4%	9.5%	10.7%	11.2%	11.6%	11.7%	10.6%	9.6%	9.9%	10.2%
HEALTH & HOSPITALS	12.0%	12.9%	12.3%	14.6%	12.6%	12.2%	12.0%	11.8%	13.2%	12.7%
STATE REVENUES	29.1%	30.7%	31.9%	30.4%	31.8%	31.7%	31.7%	30.3%	27.0%	24.7%
OTHER REVENUES	12.0%	16.0%	14.2%	11.3%	10.7%	10.2%	10.3%	11.5%	11.2%	10.4%
TOTAL GENERAL REVENUE	105.9%	104.8%	105.7%	102.2%	101.3%	100.9%	100.3%	100.1%	100.0%	100.0%
NET PRIOR YEAR DEFICITS	-5.9%	-4.8%	-5.7%	-2.2%	-1.3%	-0.9%	-0.3%	-0.1%	0.0%	0.0%
NET AVAILABLE FOR OPERATIONS	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

+ Reflects the budget as presented for tax rate certification. This includes spending reductions of \$10.8 million taken by Executive Order of the Mayor.
Source: City Of Boston Auditing Department Annual Financial Reports, FY83-FY90, FY91 Expense/Revenue Report and FY92 Final Budget.

COMPARATIVE STATEMENT OF ACTUAL GENERAL FUND REVENUES FISCAL YEARS 1983-1992 FIGURES IN 000'S

	FISCAL 1983	FISCAL 1984	FISCAL 1985	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	BUDGET + FISCAL 1992	% CHANGE FY87-FY92
GROSS PROPERTY TAX	\$374,611	\$334,008	\$363,855	\$394,634	\$416,460	\$452,426	\$484,281	\$520,876	\$555,580	\$583,258	40.1%
OVERLAY	(20,229)	(20,829)	(18,177)	(40,600)	(24,916)	(26,886)	(24,276)	(25,956)	(26,432)	(27,774)	11.5%
NET PROPERTY TAX	\$354,382	\$313,179	\$345,678	\$354,034	\$391,544	\$425,539	\$460,004	\$494,920	\$529,148	\$555,484	41.9%
DEPARTMENTAL REVENUES	\$174,934	\$195,896	\$215,914	\$262,882	\$273,435	\$289,268	\$291,086	\$287,103	\$315,573	\$303,400	11.0%
CITY	74,203	80,349	97,290	109,446	125,291	136,392	131,113	123,721	131,371	131,241	4.7%
HEALTH & HOSPITALS	98,227	112,717	115,473	148,827	142,749	147,290	154,745	158,014	179,927	168,200	17.8%
SUFFOLK COUNTY	1,630	2,228	2,593	3,923	4,792	4,976	4,752	4,492	3,818	3,369	-29.7%
SCHOOL	874	602	558	686	603	610	476	876	456	590	-2.1%
STATE REVENUES	\$237,252	\$269,184	\$300,489	\$309,138	\$360,154	\$384,444	\$408,077	\$407,430	\$369,944	\$326,878	-9.2%
CHAPTER 70 *	88,419	96,678	111,268	78,410	82,257	66,870	67,233	67,678	44,964	44,964	-45.3%
LOTTERY	13,026	12,373	18,777	14,984	16,741	18,321	25,329	25,325	25,329	25,329	51.3%
SCHOOL CONSTRUCTION	15,870	15,637	16,005	13,788	16,233	15,190	14,670	13,372	11,635	13,633	-16.0%
PUPIL TRANSPORTATION	12,844	13,630	9,161	5,420	10,243	9,044	10,137	9,861	9,654	10,428	1.8%
ADDITIONAL ASSISTANCE	98,824	122,683	135,076	188,105	225,408	265,706	283,780	284,320	251,738	206,638	-8.3%
COUNTY JAIL GRANT	-----	-----	-----	-----	-----	-----	-----	-----	21,587	21,587	NA
MISCELLANEOUS	8,269	8,183	10,202	8,432	9,272	9,313	6,928	6,874	5,037	4,299	-53.6%
CH. 121A - PROPERTY EXCISE	\$23,090	\$10,673	\$33,238	\$25,473	\$29,567	\$32,315	\$32,513	\$32,975	\$30,103	\$31,400	6.2%
TEACHER PENSIONS	19,964	20,595	21,324	21,666	21,714	22,323	22,221	22,955	25,969	26,411	21.6%
MOTOR VEHICLE EXCISE	7,464	8,588	10,688	13,925	15,869	15,392	25,818	19,977	18,865	19,520	23.0%
HOTEL/MOTEL EXCISE	-----	-----	-----	6,826	10,398	12,146	13,580	13,907	14,656	13,900	33.7%
AIRCRAFT FUEL TAX	-----	-----	-----	10,135	13,275	12,429	12,961	13,177	13,264	13,400	0.9%
OTHER REVENUES	46,979	100,000	68,716	37,138	30,229	29,472	25,532	52,185	50,527	32,285	6.8%
TOTAL REVENUE	\$864,066	\$918,115	\$996,047	\$1,041,217	\$1,146,185	\$1,223,328	\$1,291,792	\$1,344,629	\$1,368,049	\$1,322,678	15.4%
NET PRIOR YEAR DEFICITS	(\$48,401)	(\$42,365)	(\$53,435)	(\$22,870)	(\$15,113)	(\$11,066)	(\$4,227)	(\$1,000)	\$0	\$0	-100.0%
PRIOR YEAR APPROPRIATION DEFICIT	(36,704)	(15,946)	(15,616)	0	0	0	0	0	0	0	NA
PRIOR YEAR REVENUE DEFICIT	(6,515)	(20,819)	(23,867)	(12,905)	0	0	0	0	0	0	NA
PRIOR YEAR OVERLAY DEFICIT	(5,182)	(5,600)	(13,952)	(9,965)	(15,113)	(11,066)	(4,227)	(1,000)	0	0	-100.0%
NET AVAILABLE FOR OPERATIONS	\$815,665	\$875,750	\$942,612	\$1,018,347	\$1,131,072	\$1,212,261	\$1,287,565	\$1,343,629	\$1,368,049	\$1,322,678	16.9%
CHANGE OVER PRIOR YEAR	\$67,765	\$60,085	\$66,862	\$75,736	\$112,725	\$81,189	\$75,304	\$56,064	\$24,420	(\$45,371)	-3.3%
PERCENT CHANGE	9.1%	7.4%	7.6%	8.0%	11.1%	7.2%	6.2%	4.4%	1.8%		

* Chapter 70 includes aid for special, bilingual and vocational education.

+ Reflects the budget as presented for tax rate certification. This includes spending reductions of \$10.8 million taken by Executive Order of the Mayor.
Source: City of Boston Auditing Department Annual Financial Reports, FY83-FY90, FY91 Expense/Revenue Report and FY92 Final Budget.

DETAIL OF "DEPARTMENTAL" AND "OTHER" REVENUES **FISCAL YEARS 1983-1992** **FIGURE IN 000'S**

	FISCAL 1983	FISCAL 1984	FISCAL 1985	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	BUDGET + FISCAL 1992	% CHANGE FY87-FY92
CITY REVENUES	\$59,940	\$66,195	\$80,115	\$93,847	\$107,824	\$118,693	\$113,252	\$103,140	\$110,097	\$104,729	-2.9%
BUILDING & STRUCTURE PERMITS	5,198	5,595	7,437	13,108	13,504	14,431	11,423	8,119	6,689	8,250	-38.9%
CHARGES FOR SERVICES	382	439	726	820	1,001	782	737	657	977	1,131	13.0%
COST AND INTEREST ON TAXES	4,676	6,313	5,901	7,265	7,759	8,037	6,202	5,784	4,821	4,550	-41.4%
CULTURAL AND RECREATION	1,080	9	13	6	9	7	89	7	13	16	72.4%
INTEREST ON INVESTMENTS	5,192	13,403	15,822	20,442	19,496	20,862	22,347	16,918	14,504	16,200	-16.9%
LICENSES AND PERMITS	5,664	5,467	6,000	5,807	5,793	6,341	8,721	6,701	7,632	7,520	29.8%
MISCELLANEOUS	4,600	3,377	5,702	7,462	18,700	16,444	12,407	5,981	3,476	2,721	-85.5%
PARKING FACILITIES	4,331	3,346	3,539	2,801	2,905	3,828	3,776	3,496	3,282	2,850	-1.9%
PARKING FINES	25,134	23,323	28,721	30,481	34,713	37,750	39,142	41,216	49,894	49,859	43.6%
PUBLIC SAFETY	906	563	902	1,884	1,637	1,596	2,109	2,874	3,655	3,600	120.0%
REIMBURSEMENTS	1,671	985	1,109	1,087	(145)	566	1,089	264	5,470	2,333	-1704.6%
STREET SIDEWALK & CURB PERMIT	845	2,185	4,080	2,642	2,410	2,342	2,007	8,350	5,449	2,300	-4.6%
PENSION AND ANNUITIES	271	1,192	163	41	43	5,166	2,850	2,021	2,059	2,300	5279.4%
WORKER'S COMPENSATION	----	----	----	----	----	540	352	751	2,175	1,100	NA
PAYMENTS IN LIEU OF TAXES (PILDTs)	\$14,263	\$14,155	\$17,176	\$15,600	\$17,467	\$17,699	\$17,861	\$20,582	\$21,275	\$26,511	51.8%
MASSPORT	4,621	4,870	5,124	5,423	5,522	5,819	5,946	6,018	6,018	6,150	11.4%
URBAN REDEVELOPMENT	6,580	6,653	7,137	6,576	7,629	7,282	6,386	9,401	9,823	15,360	101.3%
HEALTH/HOSPITALS	287	326	571	1,098	1,260	1,324	1,630	1,583	1,670	1,865	48.0%
UNIVERSITIES	1,912	856	1,042	1,288	1,245	1,373	1,468	1,689	1,772	1,576	26.6%
OTHERS	863	1,450	3,302	1,214	1,810	1,902	2,431	1,891	1,991	1,561	-13.8%
TOTAL CITY REVENUES AND PILDTs	\$74,203	\$80,349	\$97,290	\$109,446	\$125,291	\$136,392	\$131,113	\$123,721	\$131,371	\$131,241	4.7%
DETAIL OF "OTHER" REVENUES	\$46,979	\$100,000	\$68,716	\$37,138	\$30,229	\$29,472	\$25,532	\$52,185	\$50,527	\$32,285	6.8%
ALTERNATIVE SCHOOL CONST.	----	----	----	----	----	----	2,278	14,048	2,400	637	NA
APPROPRIATED REV. SHARING	18,900	18,525	18,000	18,385	8,640	626	0	0	0	0	-100.0%
APPR. CARRY FORWARDS	----	983	10,574	94	0	0	0	0	0	0	NA
CEME. TRUSTEE	773	----	747	785	1,148	500	700	1,470	1,000	1,300	13.2%
FREE CASH/BUDGET FUND BALANCE	----	----	----	----	4,016	13,425	15,035	20,023	38,569	10,907	171.6%
FRINGE BENEFITS	7,261	3,006	1,600	(169)	457	198	174	265	737	400	-12.6%
OVER EST./DISP. ASSESS./NON SPEC.	----	33,828	166	0	0	0	0	0	0	0	NA
PREMIUM PERM. LOANS	145	0	0	0	0	0	0	0	0	0	NA
PARKING RECEIPTS APPLIED	0	0	0	0	0	0	0	0	0	(1,859)	NA
RECIEPTS/RESERVES APPLIED	----	19,600	0	0	0	0	0	0	0	0	NA
SALES OF PROPERTY	----	11,093	29,627	0	0	3,700	2,000	0	500	12,500	NA
SETTLEMENTS	----	----	----	----	----	4,262	5,345	7,679	522	400	NA
SIDEWALKS ADDED	0	4	2	0	0	0	0	0	0	0	NA
SPECIAL/METER FEES	----	3,560	8,000	0	0	0	0	8,700	6,800	8,000	NA
ST. ASSMTS	----	----	----	----	0	0	0	0	0	0	NA
UNAPPORT ASM	0	3	0	1	0	0	0	0	0	0	NA
OTHER	----	----	----	----	18	0	0	0	0	0	-100.0%
UNLIQUIDATED ENCUM.	19,900	9,400	0	0	0	0	0	0	0	0	NA
VOTABLE EXCESS	----	----	----	18,043	15,948	6,761	0	0	0	0	-100.0%

+ Reflects the budget as present for tax rate certification. This includes spending reductions of \$10.8 million taken by Executive Order of the Mayor.
Source: City of Boston Auditing Department Annual Financial Reports, FY83-FY90, FY91 Expense/Revenue Report, FY92 Final Budget.

DETAIL OF SELECTED GENERAL FUND REVENUE SOURCES
FISCAL YEARS 1983-1992 +
FIGURE IN 000'S

	BUILDING PERMITS	% CHANGE OVER PRIOR YEAR		PARKING FINES	% CHANGE OVER PRIOR YEAR
FISCAL 1983	\$5,198	56.5%	FISCAL 1983	\$25,134	46.2%
FISCAL 1984	5,595	7.6%	FISCAL 1984	23,323	-7.2%
FISCAL 1985	7,437	32.9%	FISCAL 1985	28,721	23.1%
FISCAL 1986	13,108	76.3%	FISCAL 1986	30,481	6.1%
FISCAL 1987	13,504	3.0%	FISCAL 1987	34,713	13.9%
FISCAL 1988	14,431	6.9%	FISCAL 1988	37,750	8.7%
FISCAL 1989	11,423	-20.8%	FISCAL 1989	39,142	3.7%
FISCAL 1990	8,119	-28.9%	FISCAL 1990	41,216	5.3%
FISCAL 1991	6,689	-17.6%	FISCAL 1991	49,894	21.1%
FISCAL 1992	8,250	23.3%	FISCAL 1992	49,859	-0.1%

	INVESTMENT INTEREST	% CHANGE OVER PRIOR YEAR		BUDGETARY * FUND BALANCE	% CHANGE OVER PRIOR YEAR
FISCAL 1983	\$5,182	-25.8%	FISCAL 1983	\$0	N/A
FISCAL 1984	13,403	158.6%	FISCAL 1984	0	N/A
FISCAL 1985	15,822	18.0%	FISCAL 1985	0	N/A
FISCAL 1986	20,442	29.2%	FISCAL 1986	0	N/A
FISCAL 1987	19,496	-4.6%	FISCAL 1987	4,016	N/A
FISCAL 1988	20,862	7.0%	FISCAL 1988	13,425	234.3%
FISCAL 1989	22,347	7.1%	FISCAL 1989	15,035	12.0%
FISCAL 1990	16,918	-24.3%	FISCAL 1990	20,023	33.2%
FISCAL 1991	14,504	-14.3%	FISCAL 1991	38,569	92.6%
FISCAL 1992	16,200	11.7%	FISCAL 1992	10,907	-71.7%

	LICENSES AND PERMITS	% CHANGE OVER PRIOR YEAR		SALE OF PROPERTY	% CHANGE OVER PRIOR YEAR
FISCAL 1983	\$5,664	30.9%	FISCAL 1983	\$0	N/A
FISCAL 1984	5,467	-3.5%	FISCAL 1984	11,093	100.0%
FISCAL 1985	6,000	9.7%	FISCAL 1985	29,627	167.1%
FISCAL 1986	5,807	-3.2%	FISCAL 1986	0	-100.0%
FISCAL 1987	5,793	-0.2%	FISCAL 1987	0	N/A
FISCAL 1988	6,341	9.5%	FISCAL 1988	3,700	100.0%
FISCAL 1989	8,721	37.5%	FISCAL 1989	2,000	-45.9%
FISCAL 1990	6,701	-23.2%	FISCAL 1990	0	-100.0%
FISCAL 1991	7,632	13.9%	FISCAL 1991	500	100.0%
FISCAL 1992	7,520	-1.5%	FISCAL 1992	12,500	2400.0%

+ FY92 reflects budgeted figures, all other years are actual revenues collected.

* Also known as Free Cash.

Source: City of Boston Auditing Department Annual Financial Reports, FY83-FY90, FY91 Expense/Revenue Report, FY92 Final Budget.

**COMPARISON OF CHERRY SHEET ESTIMATES FOR BOSTON, FISCAL YEARS 1987-1992 +
FIGURES IN 000'S**

STATE AID CATEGORY	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990 ++	FISCAL 1991	FISCAL 1992	CHANGE FY91-FY92	% CHANGE
FOR SCHOOL PURPOSES:								
CHAPTER 70	\$82,181	\$66,870	\$67,678	\$46,837	\$44,964	\$44,964	\$0	0.0%
SCHOOL TRANSPORTATION	9,585	10,068	10,491	10,027	10,815	10,428	(387)	-3.6%
SCHOOL CONSTRUCTION	16,632	15,690	14,148	14,705	11,635	13,633	1,998	17.2%
SPECIAL NEEDS RECREATION CH. 71B	185	0	30	2	31	0	(31)	-100.0%
TUITION FOR STATE WARDS CH. 76	1,134	929	1,506	709	567	0	(567)	-100.0%
SUB-TOTAL SCHOOL DISTRIBUTIONS AND REIMBURSEMENTS	\$109,717	\$93,557	\$93,853	\$72,280	\$68,012	\$69,025	\$1,013	1.5%
EDUCATION OFFSET ITEMS								
RACIAL EQUALITY CH. 76, 71, 15	\$5,728	\$5,942	\$6,036	\$5,603	\$5,445	\$5,719	\$274	5.0%
MAGNET EDUCATION CH. 71 S371 +++	523	0	0	0	0	0	0	0.0%
EQUAL EDUCATION IMP. CH. 15	5,205	5,942	0	0	0	0	0	0.0%
SCHOOL LUNCH CH. 871, ELDERLY CH. 15	400	401	373	456	367	389	22	6.0%
APPRENTICESHIP TRAINING PROGRAM	218	207	174	0	0	0	0	0.0%
EQUAL EDUCATIONAL OPPORTUNITY CH. 70A	3,449	4,258	6,128	6,128	5,884	5,884	0	0.0%
SCHOOL IMPROVEMENT COUNCIL CH. 10 S51	607	601	587	145	105	0	(105)	-100.0%
PROFESSIONAL DEVELOPMENT CH. 188 S13	2,281	826	0	0	0	0	0	0.0%
MINIMUM TEACHER'S SALARY CH. 188 S17	105	0	0	0	0	0	0	0.0%
HORACE MANN TEACHERS CH. 15 S1G	514	517	508	70	33	0	(33)	-100.0%
SUB-TOTAL EDUCATION OFFSET	\$13,303	\$12,752	\$13,806	\$12,401	\$11,834	\$11,992	\$158	1.3%
TOTAL SCHOOL PURPOSES AID	\$123,020	\$106,309	\$107,659	\$84,681	\$79,846	\$81,017	\$1,171	1.5%
TOTAL SCHOOL LESS OFFSETS	\$109,717	\$93,557	\$93,853	\$72,280	\$68,012	\$69,025	\$1,013	1.5%
FOR CITY PURPOSES								
REIMBURSEMENT FOR LOSS OF TAXES								
STATE-OWNED LAND, CH. 58 S13-17B	\$788	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
ABATEMENTS - VETERANS	65	67	358	358	355	348	(8)	-2.2%
-Spouses	264	264	0	0	0	0	0	0.0%
-Blind	25	27	0	0	0	0	0	0.0%
ELDERLY PERSONS	1,841	1,641	1,538	1,494	1,346	1,237	(109)	-8.1%
GOVERNMENT CENTER	788	0	0	0	0	0	0	0.0%
SUB-TOTAL LOSS OF TAXES	\$3,771	\$1,999	\$1,896	\$1,852	\$1,701	\$1,585	(\$116)	-6.8%

FIGURES IN 000'S (CONTINUED)

DISTRIBUTIONS AND REIMBURSEMENTS	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990 ++	FISCAL 1991	FISCAL 1992	CHANGE FY91-FY92	% CHANGE
ADDITIONAL ASSISTANCE LOTTERY, BEANO, CHARITY GAMES CH.29 #	\$225,408	\$265,706	\$262,193	\$262,193	\$251,738	\$206,638	(\$45,100)	-17.9%
VETERANS' BENEFITS CH.115	16,782	18,321	25,329	25,329	25,329	25,329	0	0.0%
HIGHWAY FUND CH.81	1,307	1,408	1,348	1,062	1,048	1,198	150	14.3%
LOCAL SHARE-RACING CH.558	842	384	475	462	0	1,516	1,516	NA
COUNTY JAILS GRANT ##	505	525	510	468	0	0	0	NA
	0	0	21,587	22,127	21,587	21,587	0	0.0%
SUB-TOTAL CITY PURPOSES	\$244,844	\$286,344	\$311,442	\$311,641	\$299,702	\$256,268	(\$43,434)	-14.5%
CITY OFFSET ITEMS								
FUNDING LOAN ACT OF 1982	\$14,000	\$16,600	\$0	\$0	\$0	\$0	\$0	0.0%
REGIONAL PUBLIC LIBRARIES CH.78	6,851	6,678	6,774	7,336	7,648	7,500	(149)	-1.9%
PUBLIC LIBRARIES CH.78	540	520	523	526	507	550	43	8.5%
SUB-TOTAL CITY OFFSETS	\$21,391	\$23,797	\$7,297	\$7,863	\$8,155	\$8,050	(\$105)	-1.3%
TOTAL CITY PURPOSE AID	\$270,006	\$312,140	\$320,636	\$321,355	\$309,558	\$265,903	(\$43,655)	-14.1%
TOTAL CITY LESS OFFSETS	\$248,615	\$288,343	\$313,339	\$313,493	\$301,403	\$257,853	(\$43,550)	-14.4%
GROSS STATE AID	\$393,026	\$418,450	\$428,294	\$406,036	\$389,404	\$346,920	(\$42,484)	-10.9%
TOTAL OFFSETS	\$34,694	\$36,550	\$21,103	\$20,264	\$19,989	\$20,042	\$53	0.3%
NET STATE AID (GROSS LESS OFFSETS)	\$358,332	\$381,900	\$407,191	\$385,772	\$369,415	\$326,878	(\$42,536)	-11.5%
CHANGE OVER PRIOR YEAR	\$44,164	\$23,568	\$25,291	(\$21,419)	(\$16,358)	(\$42,536)	(\$26,178)	160.0%
PERCENT CHANGE	14.1%	6.6%	6.6%	-5.3%	-4.2%	-11.5%	-7.3%	171.6%
NET TOTAL METROPOLITAN AND STATE ASSESSMENTS	\$47,107	\$47,782	\$49,386	\$51,362	\$53,435	\$54,182	\$747	1.4%
NET STATE AID LESS ASSESSMENTS	\$311,225	\$334,118	\$357,805	\$334,410	\$315,979	\$272,696	(\$43,283)	-13.7%
CHANGE OVER PRIOR YEAR	\$43,045	\$22,893	\$23,687	(\$23,395)	(\$18,431)	(\$43,283)	(\$24,852)	134.8%
PERCENT CHANGE	16.1%	7.4%	7.1%	-6.5%	-5.5%	-13.7%	-9.1%	165.4%

+ Retired teacher pensions and urban redevelopment Chapter 121A accounts are not included in the Cherry Sheet figures.
 ++ Does not include \$20,840,615 of Chapter 70 funds withheld by the Governor but paid to the City on July 10, 1990, after the Supreme Judicial Court ruled that the Governor did not have authority to withhold Chapter 70 funds.
 +++ In FY1989, the general category "Racial Equality" was formed which combined: Racial Imbalance, Magnet Education and Equal Education Improvements.
 # Additional lottery funds of \$2,151,571 was approved on 2/11/87. This amount was not included in the original tax certification.
 ## In previous years this was part of Additional Assistance.
 Source: Commonwealth of Massachusetts, Department of Revenue, Cherry Sheets.

**BOSTON CHERRY SHEET ESTIMATE SUMMARY +
FISCAL YEARS 1987-1992
FIGURES IN 000'S**

	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	CHANGE FY87-FY92	% CHANGE
GROSS STATE AID	\$393,026	\$418,450	\$428,294	\$406,036	\$389,404	\$346,920	(\$46,106)	-11.7%
NET STATE AID (GROSS LESS OFFSETS) ++	358,332	381,900	407,191	385,772	369,415	326,878	(31,454)	-8.8%
TOTAL ASSESSMENTS (NET)	47,107	47,782	49,386	51,362	53,435	54,182	7,075	15.0%
GROSS STATE AID LESS ASSESSMENTS	\$345,920	\$370,667	\$378,908	\$354,674	\$335,969	\$292,738	(\$53,182)	-15.4%
PERCENT CHANGE OVER PRIOR YEAR	20.3%	7.2%	2.2%	-6.4%	-5.3%	-12.9%	-----	-----
NET STATE AID LESS ASSESSMENTS *	\$311,225	\$334,118	\$357,805	\$334,410	\$315,979	\$272,696	(\$38,529)	-12.4%

BOSTON CHERRY SHEET ESTIMATES VS. ALL MUNICIPALITIES

	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	CHANGE FY87-FY92	% CHANGE
GROSS STATE AID LESS ASSESSMENTS								
ALL MUNICIPALITIES	\$2,107,916	\$2,305,774	\$2,468,026	\$2,226,088	\$2,091,424	\$1,843,781	(\$264,136)	-12.5%
BOSTON	345,920	370,667	378,908	354,674	335,969	292,738	(53,182)	-15.4%
BOSTON AS % OF ALL	16.4%	16.1%	15.4%	15.9%	16.1%	15.9%		

+ Figures do not include teacher pensions or chapter 121A funds.

++ Offsets represent total funds reserved for direct expenditures for specific purposes.

* Assessments represent charges by the State, primarily for Boston's share of the MBTA deficit. Net state aid less assessments represents the true amount of state aid available for discretionary purposes.

**COMPARISON OF TEACHER PENSIONS AND CHAPTER 121A REVENUES *
FISCAL YEARS 1987-1992**

ITEMS	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	CHANGE FY87-FY92	% CHANGE
TEACHERS' PENSIONS	\$22,262,694	\$22,900,000	\$23,000,000	\$22,100,000	\$23,700,000	\$27,100,000	\$4,837,306	21.7%
CHANGE OVER PRIOR YEAR	\$735,468	\$637,306	\$100,000	(\$900,000)	\$1,600,000	\$3,400,000	\$2,664,532	362.3%
PERCENT CHANGE	3.42%	2.86%	0.44%	-3.91%	7.24%	14.35%		
URBAN REDVELOPMENT CH. 121A S10	\$25,824,820	\$26,685,000	\$31,352,600	\$34,834,000	\$30,252,445	\$31,400,000	\$5,575,180	21.6%
CHANGE OVER PRIOR YEAR	(\$248,180)	\$860,180	\$4,667,600	\$3,481,400	(\$4,581,555)	\$1,147,555	\$1,395,735	-562.4%
PERCENT CHANGE	-0.95%	3.33%	17.49%	11.10%	-13.15%	3.79%		

* Beginning in fiscal 1992, these items are no longer included in the Cherry Sheets.

Source: Commonwealth of Massachusetts, Department of Revenue, Cherry Sheets.

SUMMARY OF ACTUAL GENERAL FUND EXPENDITURES NOMINAL AND CONSTANT DOLLARS, FISCAL YEARS 1983-1992 FIGURES IN 000'S

NOMINAL DOLLAR ANALYSIS

	FISCAL 1983	FISCAL 1984	FISCAL 1985	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	BUDGET + FISCAL 1992	% CHANGE FY83-FY92
CITY DEPARTMENTS	\$294,419	\$317,290	\$317,722	\$343,458	\$403,819	\$442,360	\$473,257	\$498,013	\$500,127	\$469,438	59.4%
HEALTH & HOSPITALS	107,773	114,612	118,761	129,000	140,789	157,243	179,413	186,812	194,356	182,078	68.9%
SCHOOL DEPARTMENT **	227,834	236,438 *	257,062	262,221	290,020	318,578	355,391	374,417	388,973	382,000	67.7%
SUFFOLK COUNTY	17,098	18,485	19,107	21,067	23,744	26,866	27,284	27,284	31,651	32,721	91.4%
DEBT REQUIREMENTS	73,676	69,837	77,383	83,237	86,279	83,622	78,335	82,323	86,014	88,428	20.0%
RETIREMENT	83,799	102,482	114,929	126,957	131,814	130,498	120,533	114,177	113,033	106,240	26.8%
STATE ASSESSMENTS	47,034	47,782	50,130	45,575	45,213	46,266	48,322	50,308	51,343	52,324	11.2%
UNALLOCATED APPROPRIATION **										9,449	----
TOTAL GENERAL EXPENDITURES	\$851,633	\$906,926	\$955,094	\$1,011,515	\$1,121,678	\$1,205,434	\$1,279,763	\$1,333,334	\$1,365,498	\$1,322,678	55.3%
CHANGE OVER PRIOR YEAR	\$61,614	\$55,292	\$48,168	\$56,422	\$110,163	\$83,756	\$74,328	\$53,571	\$32,165	(\$42,820)	-169.5%
PERCENT CHANGE	7.8%	6.5%	5.3%	5.9%	10.9%	7.5%	6.2%	4.2%	2.4%	-3.1%	

CONSTANT DOLLAR ANALYSIS

	FISCAL 1983	FISCAL 1984	FISCAL 1985	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	BUDGET FISCAL 1992	% CHANGE FY83-FY92
CITY DEPARTMENTS	\$294,419	\$301,225	\$287,593	\$300,275	\$344,723	\$360,620	\$367,272	\$369,290	\$352,675	\$331,034	12.4%
HEALTH & HOSPITALS	107,773	108,809	107,499	112,781	120,186	128,188	139,234	138,526	137,054	128,396	19.1%
SCHOOL DEPARTMENT **	227,834	224,466	232,685	229,253	247,578	259,710	275,802	277,640	274,293	269,375	18.2%
SUFFOLK COUNTY	17,098	17,549	17,295	18,418	20,270	21,902	19,023	20,232	22,319	23,074	35.0%
DEBT REQUIREMENTS	73,676	66,301	70,045	72,772	73,653	68,170	60,792	61,044	60,655	62,357	-15.4%
RETIREMENT	83,799	97,293	104,031	110,995	112,524	106,384	93,540	84,665	79,708	74,917	-10.6%
STATE ASSESSMENTS	47,034	45,363	45,376	39,845	38,597	37,717	37,501	37,305	36,206	36,897	-21.6%
UNALLOCATED APPROPRIATION **										6,663	----
TOTAL GENERAL EXPENDITURES	\$851,633	\$861,006	\$864,525	\$884,339	\$957,530	\$982,691	\$993,164	\$988,701	\$962,910	\$932,715	9.5%

PERCENTAGE DISTRIBUTION

	FISCAL 1983	FISCAL 1984	FISCAL 1985	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	BUDGET FISCAL 1992
CITY DEPARTMENTS	34.6%	35.0%	33.3%	34.0%	36.0%	36.7%	37.0%	37.4%	36.6%	35.5%
HEALTH & HOSPITALS	12.7%	12.6%	12.4%	12.8%	12.6%	13.0%	14.0%	14.0%	14.2%	13.8%
SCHOOL DEPARTMENT	26.8%	26.1%	26.9%	25.9%	25.9%	26.4%	27.8%	28.1%	28.5%	28.9%
SUFFOLK COUNTY	2.0%	2.0%	2.0%	2.1%	2.1%	2.2%	1.9%	2.0%	2.3%	2.5%
DEBT REQUIREMENTS	8.7%	7.7%	8.1%	8.2%	7.7%	6.9%	6.1%	6.2%	6.3%	6.7%
RETIREMENT	9.8%	11.3%	12.0%	12.6%	11.8%	10.8%	9.4%	8.6%	8.3%	8.0%
STATE ASSESSMENTS	5.5%	5.3%	5.2%	4.5%	4.0%	3.8%	3.8%	3.8%	3.8%	4.0%
UNALLOCATED APPROPRIATION **										0.7%
TOTAL GENERAL EXPENDITURES	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

+ Reflects the budget as presented for tax rate certification. This includes spending reductions of \$10.8 million taken by Executive Order of the Mayor.

** Expenditures from city appropriations only. Other discretionary revenue sources, such as federal impact aid and state EEO funds, are not included.

* The City's Auditing Department includes an additional \$8.5 million. The Bureau deducts this amount from fiscal 1984

because it was available at year end and not spent, but carried forward into fiscal 1985 to fund 1985 expenditures.

** Balance due to the reduction in the original retirement appropriation as a result of the passage of Chapter 450 of the Acts of 1991, which allowed the City to reduce its retirement account by \$17.4 million. Of this amount \$8.0 million has been approved for the School Department and the remaining \$9.4 million has been identified as an unallocated appropriation.

Source: City of Boston Auditing Department Annual Financial Reports, FY83-FY90, FY91 Revenue/Expense Report and FY92 Final Budget.

COMPARATIVE STATEMENT OF ACTUAL GENERAL FUND EXPENDITURES FISCAL YEARS 1983-1992 FIGURES IN 000'S

	FISCAL 1983	FISCAL 1984	FISCAL 1985	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	BUDGET + FISCAL 1992	% CHANGE FY87-FY92
CITY DEPARTMENT/SERVICES	\$294,419	\$317,290	\$317,722	\$343,458	\$403,819	\$442,360	\$473,257	\$498,013	\$500,127	\$469,438	16.2%
MAYORAL OFFICES	3,957	4,056	3,330	3,389	4,687	5,576	6,457	5,822	5,540	6,487	38.4%
CITY COUNCIL	1,185	1,478	1,774	1,878	2,012	1,974	2,221	2,303	2,279	2,366	17.6%
POLICE	63,419	72,351	75,399	81,700	92,841	105,019	117,146	126,125	126,231	124,433	34.0%
FIRE	52,896	56,579	58,960	62,002	68,247	74,837	79,587	85,800	85,082	83,550	22.4%
PUBLIC WORKS	36,297	42,378	39,830	40,627	58,247	64,909	62,642	65,724	65,079	53,985	-9.3%
PARKS AND RECREATION	6,712	7,482	6,888	5,723	9,239	12,605	12,889	12,171	11,486	9,560	3.5%
LIBRARY	10,762	12,100	12,638	13,522	17,636	20,193	21,472	21,853	21,819	18,690	6.0%
PUBLIC FACILITIES	7,855	8,942	8,538	11,282	17,195	17,347	19,938	19,642	20,100	15,123	-12.0%
ADMINISTRATIVE SERVICES	11,676	12,875	12,550	15,563	17,195	17,347	19,938	19,642	20,100	15,123	-12.0%
REAL PROPERTY	4,990	6,786	4,833	4,994	5,798	7,812	8,261	7,600	7,083	5,815	0.3%
VETERANS SERVICES	3,057	2,863	2,723	2,722	2,768	2,360	2,653	2,704	2,703	2,531	-8.6%
TRANSPORTATION	11,612	13,288	12,599	13,262	17,105	20,019	21,182	21,322	22,781	21,930	28.2%
BOSTON REDEVELOPMENT AUTHORITY	5,183	5,354	4,773	3,845	2,291	18	0	0	0	0	-100.0%
PENSIONS AND ANNUITIES	9,990	9,776	10,263	9,618	9,630	11,448	9,226	9,106	7,788	7,850	-18.5%
HOSPITAL AND INSURANCE PLAN	28,986	24,877	30,602	31,813	35,253	36,451	39,612	50,507	57,317	63,300	79.6%
FINANCE	12,359	10,581	11,137	10,776	10,151	11,695	11,379	10,812	9,955	8,535	-15.9%
OTHER (MISCELLANEOUS)	23,483	25,524	20,886	30,742	35,049	33,209	39,061	36,948	36,062	29,498	-15.8%
HEALTH & HOSPITALS	\$107,773	\$114,612	\$118,761	\$129,000	\$140,789	\$157,243	\$179,413	\$186,812	\$194,356	\$182,078	29.3%
SCHOOL DEPARTMENT **	\$227,834	\$236,438 *	\$257,062	\$262,221	\$290,020	\$318,578	\$355,391	\$374,417	\$388,973	\$382,000	31.7%
SUFFOLK COUNTY	\$17,098	\$18,485	\$19,107	\$21,067	\$23,744	\$26,866	\$24,512	\$27,284	\$31,651	\$32,721	37.8%
COURT HOUSE CUSTODIAN	3,765	3,869	3,681	3,844	4,182	4,787	1,528	0	0	0	0.0%
JAIL	4,367	4,652	7,630	8,246	7,137	7,896	8,903	11,425	14,142	14,550	103.9%
PENAL	6,993	7,939	5,029	6,157	9,368	10,860	11,300	13,555	15,273	15,975	70.5%
OTHER	1,973	2,025	2,767	2,819	3,057	3,324	2,782	2,304	2,236	2,196	-28.2%
DEBT REQUIREMENTS	\$73,676	\$69,837	\$77,383	\$83,237	\$86,279	\$83,622	\$78,335	\$82,323	\$86,014	\$88,428	2.5%
RETIREMENT	\$83,799	\$102,482	\$114,929	\$126,957	\$131,814	\$130,498	\$120,533	\$114,177	\$113,033	\$106,240	-19.4%
STATE & METROPOLITAN ASSESSMENTS	\$47,034	\$47,782	\$50,130	\$45,575	\$45,213	\$46,266	\$48,322	\$50,308	\$51,343	\$52,323	15.7%
MBTA	39,816	40,982	42,140	43,168	44,004	44,637	46,601	47,592	48,932	50,273	14.2%
MDC	5,119	4,444	5,367	210	11	11	11	11	11	11	0.8%
STATE ASSESSMENTS	2,099	2,356	2,623	2,197	1,198	1,618	1,710	2,705	2,399	2,040	70.2%
UNALLOCATED APPROPRIATION **	-----	-----	-----	-----	-----	-----	-----	-----	-----	9,449 **	-----
TOTAL GENERAL FUND EXPENDITURES	\$851,633	\$906,926	\$955,094	\$1,011,515	\$1,121,678	\$1,205,434	\$1,279,763	\$1,333,334	\$1,365,498	\$1,322,678	17.9%

* Reflects the budget as presented for tax rate certification. This includes spending reductions of \$10.8 million taken by Executive Order of the Mayor.

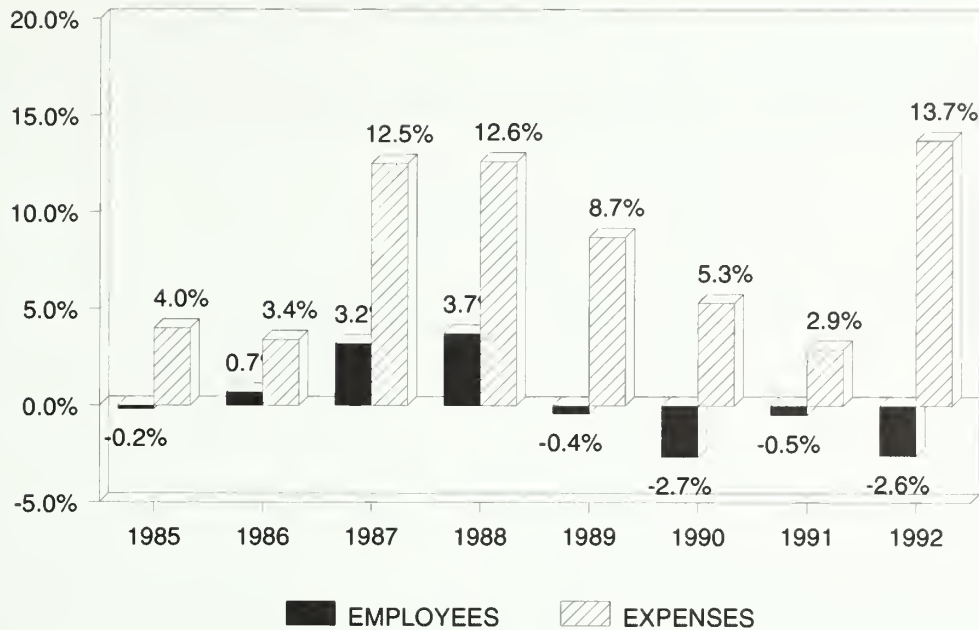
** Expenditures from city appropriations only. Other discretionary revenue sources, such as federal impact aid and state EEO funds, are not included.

* The City's Auditing Department includes an additional \$8.5 million. The Bureau deducts this amount from fiscal 1984 because it was available at year end and not spent, but carried forward into fiscal 1985 to fund fiscal 1985 expenditures.

** Balance due to the reduction in the original retirement appropriation as a result of the passage of Chapter 450 of the Acts of 1991, which allowed the City to reduce its retirement account by \$17.4 million. Of this amount \$8.0 million has been approved for the School Department and the remaining \$9.4 million has been identified as an unallocated appropriation.

Source: City of Boston Auditing Department Annual Financial Reports, FY83-FY90. Revenue/Expense Report FY91 and FY92 Final Budget.

EMPLOYEE LEVELS VS. EXPENSES FOR PERSONNEL PERCENT CHANGE OVER PRIOR YEAR



PERSONAL SERVICE EXPENDITURE SUMMARY + FISCAL YEARS 1983-1992

PERSONAL SERVICE EXPENDITURES

	FISCAL 1983	FISCAL 1984	FISCAL 1985	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	BUDGET ++ FISCAL 1992
CITY	\$166,584	\$192,173	\$187,671	\$193,503	\$226,761	\$257,906	\$281,583	\$300,743	\$303,500	\$287,741
HEALTH & HOSPITALS	69,253	69,323	70,302	75,812	84,123	96,341	110,351	113,164	115,115	103,087
SCHOOL *	153,660	159,699	179,838	183,276	197,847	218,985	234,985	243,115	255,196	250,629
SUFFOLK COUNTY	11,039	12,541	13,088	13,566	15,753	17,298	14,954	18,742	21,827	21,942
PERSONAL SERVICE TOTAL	\$400,537	\$433,736	\$450,899	\$466,157	\$524,484	\$590,529	\$641,873	\$675,765	\$695,638	\$663,399
AS % DEPARTMENTAL TOTAL	61.9%	63.2%	63.3%	61.7%	61.1%	62.5%	62.2%	62.2%	62.4%	62.2%
DEPARTMENTAL EXPENDITURES	\$647,124	\$686,824	\$712,652	\$755,746	\$858,372	\$945,048	\$1,032,572	\$1,086,526	\$1,115,108	\$1,066,237

PERCENT CHANGE OVER PRIOR YEAR

CITY	14.5%	15.4%	-2.3%	3.1%	17.2%	13.7%	9.2%	6.8%	0.9%	-5.2%
HEALTH & HOSPITALS	16.0%	0.1%	1.4%	7.8%	11.0%	14.5%	14.5%	2.5%	1.7%	-10.4%
SCHOOL	15.3%	3.9%	12.6%	1.9%	8.0%	10.7%	7.3%	3.5%	5.0%	-1.8%
SUFFOLK COUNTY	24.3%	13.6%	4.4%	3.7%	16.1%	9.8%	-13.5%	25.3%	16.5%	0.5%
PERSONAL SERVICE TOTAL	15.3%	8.3%	4.0%	3.4%	12.5%	12.6%	8.7%	5.3%	2.9%	-4.6%

+ Primarily reflects salaries paid to employees and overtime costs. Not included in this category are contributions to retirement funds and health insurance benefits.

++ Reflects the budget as presented for tax rate certification. This includes spending reductions of \$10.8 million taken by Executive Order of the Mayor.

* Expenditures from city appropriations only. Other discretionary revenue sources, such as federal impact aid and state EEO funds, are not included.

Source: City of Boston Auditing Department Annual Financial Reports, FY83-FY86, Expense Report, FY87-FY91, FY92 Budget.

**CITY OF BOSTON RANKING OF GENERAL FUND DEPARTMENTAL APPROPRIATIONS
FISCAL YEAR 1992 +
FIGURES IN 000'S**

RANK	DEPARTMENT	BUDGET FY 1992	% OF TOTAL	RANK	DEPARTMENT	BUDGET FY 1992	% OF TOTAL
1	SCHOOL ++	\$382,000	35.8%	39	NEIGHBORHOOD SERVICES	\$880	0.1%
2	HEALTH & HOSPITAL	182,078	17.1%	40	RENT EQUITY BOARD	831	0.1%
3	POLICE	124,433	11.7%	41	BOARDS & COMMISSION	787	0.1%
4	FIRE	83,550	7.8%	42	MAYOR OFFICE EXPENSE	782	0.1%
5	HEALTH INSURANCE *	63,300	5.9%	43	ASD-PURCHASING	770	0.1%
6	PUBLIC WORKS & SNOW REMOVAL	53,985	5.1%	44	BUSINESS & CULTURE	723	0.1%
7	LIBRARY	18,690	1.8%	45	COUNTY PENSIONS	650	0.1%
8	COUNTY PENAL	15,975	1.5%	46	REGISTRY	621	0.1%
9	PUBLIC FACILITIES ADMINISTRATION	15,784	1.5%	47	ASD-INTERGOVT. RELATIONS	572	0.1%
10	COUNTY JAIL	14,550	1.4%	48	CITY CLERK	524	0.0%
11	TRAFFIC & PARKING	14,280	1.3%	49	REAL PROPERTY ADMIN.	471	0.0%
12	PARKS & RECREATION	9,560	0.9%	50	POLICY OFFICE	390	0.0%
13	INSPECTIONAL SERVICES	8,464	0.8%	51	ASD-LABOR RELATIONS	341	0.0%
14	PENSIONS & ANNUITIES	7,850	0.7%	52	LICENSING BOARD	316	0.0%
15	PARKING CLERK	7,650	0.7%	53	CAPITAL PLAN	288	0.0%
16	ASD-DATA PROCESSING	6,559	0.6%	54	CONSUMER AFFAIRS & LICENSING	279	0.0%
17	EXECUTION OF COURTS	5,000	0.5%	55	WORKERS COMPENSATION SERVICE	273	0.0%
18	ASSESSING	4,850	0.5%	56	FAIR HOUSING	229	0.0%
19	REAL PROPERTY BUILDING	4,460	0.4%	57	ASD-MINORITY & WOMEN BUSI.	211	0.0%
20	LAW	3,152	0.3%	58	PRESS OFFICE	146	0.0%
21	YOUTH SERVICES	3,000	0.3%	59	FINANCE COMMISSION	128	0.0%
22	VETERAN SERVICES	2,428	0.2%	60	VETERAN GRAVES	103	0.0%
23	ELECTION	2,375	0.2%	61	UNEMPLOYMENT COMPENSATION	50	0.0%
24	CITY COUNCIL	2,366	0.2%				
25	ASD-WORKERS COMPENSATION FUND	2,250	0.2%			\$1,066,237	100.0%
26	ELDERLY	1,852	0.2%				
27	ASD-BUDGET	1,637	0.2%		PERSONAL SERVICES	\$663,399	62.2%
28	COUNTY REGISTRY OF DEEDS	1,546	0.1%		NON-PERSONAL SERVICES	402,838	37.8%
29	MEDICARE PAYMENTS	1,450	0.1%				
30	AUDITING	1,387	0.1%		TOTAL	\$1,066,237	100.0%
31	ASD-PRINTING	1,362	0.1%				
32	ANNUAL AUDIT & TAX TITLE	1,339	0.1%		MANDATORY APPROPRIATIONS		
33	TREASURY COLLECTING	1,326	0.1%				
34	CEMETERY DIVISION	1,300	0.1%		STATE BOSTON RETIREMENT BD.	\$106,240	
35	ASD-PERSONNEL	1,148	0.1%		STATE & METRO. ASSESSMENTS	52,324	
36	RETIREMENT BOARD	1,080	0.1%		DEBT SERVICE	88,428	
37	TREASURY/TREASURY	972	0.1%				
38	REAL PROPERTY/PROPERTY	884	0.1%		SUB-TOTAL	\$246,992	
					UNALLOCATED APPROPRIATION **	\$9,449	
					GRAND TOTAL	\$1,322,678	

+ Reflects the budget as presented for tax rate certification. This includes spending reductions of \$10.8 million taken by Executive Order of the Mayor.

++ Expenditures from city appropriations only. Other discretionary revenue sources, such as federal impact aid and state EEO funds, are not included.

* Includes expenditures for city line departments only, does not include health insurance for Hospital and School Departments.

** Balance due to the reduction in the original retirement appropriation as a result of the passage of Chapter 450 of the Acts of 1991, which allowed the City to reduce its retirement account by \$17.4 million. Of this amount \$8.0 million has been approved for the School Department and the remaining \$9.4 million has been identified as an unallocated appropriation.

'Source: City of Boston Office of Budget and Program Evaluation.

The City of Boston's work force consisted of 20,265 full-time equivalent (FTE) employees as of January, 1992. That total is comprised of 18,774 city-funded employees and 1,491 externally-funded employees. In the one year from January 1991 to January, 1992, the City's payroll decreased by 497 city-funded employees, a reduction of 2.6%. Over the past four years from January, 1988 to January, 1992, there has been an overall decrease in Boston's city-funded work force of 1,204 or 6.2%, reflecting the reduction in available resources. About 69% of all city employees live in the City. The ethnic composition of the City's work force is 67.7% White, 23.2% Black, 6.2% Hispanic, 2.7% Asian and 0.2% Other. Employment is split evenly between male and female.

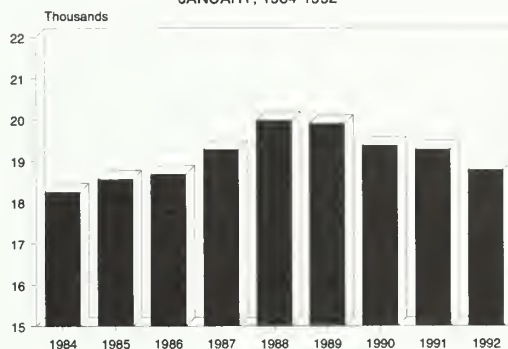
City Departments

The city departmental work force, as of January 1, 1992, was 7,912, a cut of 352 since January, 1991 and 582 since January, 1988. City departments include all line departments, agencies and divisions, excluding the Departments of Health and Hospitals, School and Suffolk County. Over the last four years, most departments have registered personnel reductions, the largest cuts coming from the Departments of Public Works (-100), Inspectional Services (-65), Assessing (-58), Library (-56), Police (-51) and Parks (-26). Community Schools increased by 31 positions.

Health and Hospitals

The hospital payroll, as of January 1, 1992, totaled 2,982 positions, a reduction of 372 from the prior year and a cut of 627 or 17.4% from January, 1988. The Hospital Department, which represents 15.9% of the current city-funded payroll, has accounted for 52.1% of the total employee reduction since January, 1988 through its efforts to consolidate operations and to prepare to move into a new, but smaller Boston City Hospital. Most of the decreases were in the positions of clerical, service workers, orderlies and registered nurses.

TOTAL CITY FUNDED EMPLOYEES
JANUARY, 1984-1992



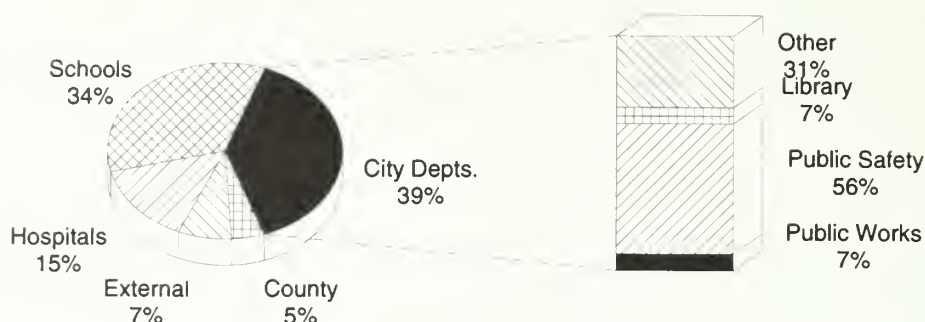
School Department

The Boston Public School System decreased its city-funded work force by 47 positions from last year and by 225 since January, 1988. The last four years clearly show the impact of enrollment changes in a period of tight budgets that must comply with mandated program staffing requirements. Since January, 1988, regular education teachers have been cut by 313, while the number of special education teachers have increased by 115 and bilingual education teachers have increased by 53. Specialist and itinerant teachers, who generally teach in regular education programs, showed a total increase of 78. During this time, the number of administrators were cut by 94, secretarial/clerical positions by 146 and technical support positions by 220.

Suffolk County

Suffolk County, which consists primarily of the Jail and Penal Department, is the one area showing significant employee growth. The Suffolk County payroll increased by 274 from last year and by 231 since January, 1988 even after 155 employees of the Courthouse Commission were transferred to the state payroll. Since 1988, the Jail added 168 positions and the Penal Department 246 positions due to the increasing inmate population and the operation of the two new and larger correctional facilities.

**PERSONNEL DISTRIBUTION
JANUARY, 1992**



TOTAL EMPLOYEES 18,774

**CITY OF BOSTON PERSONNEL SUMMARY
JANUARY, 1984 – JANUARY, 1992
FULL-TIME EQUIVALENT POSITIONS**

INTERNAL FUNDS

	1/1/84	1/1/86	1/1/87	1/1/88	1/1/89	1/1/90	1/1/91	1/1/92	CHANGE 1/88-1/92	CHANGE 1/91-1/92
CITY DEPARTMENTS	7,986.0	7,586.8	8,102.8	8,494.6	8,507.8	8,398.2	8,264.0	7,912.3	(582.3)	(351.7)
HEALTH & HOSPITALS	3,700.0	3,653.0	3,596.4	3,609.0	3,648.7	3,355.7	3,353.7	2,981.7	(627.3)	(372.0)
SUFFOLK COUNTY	613.0	595.0	669.0	690.0	490.5	611.0	647.5	921.0	231.0	273.5
SUB-TOTAL	12,299.0	11,834.8	12,368.2	12,793.6	12,647.0	12,364.9	12,265.2	11,814.9	(978.7)	(450.3)
SCHOOL DEPARTMENT +	6,286.0	6,841.5	6,905.0	7,184.5	7,247.0	7,001.5	7,006.5	6,959.5	(225.0)	(47.0)
TOTAL INTERNAL	18,585.0	18,676.3	19,273.2	19,978.1	19,894.0	19,366.4	19,271.7	18,774.4	(1,203.7)	(497.3)
CHANGE OVER PRIOR YEAR	N/A	(35.3)	596.9	704.9	(84.1)	(527.6)	(94.7)	(497.3)	-----	-----

EXTERNAL FUNDS

CITY/COUNTY	401.0	427.0	398.0	476.0	527.3	573.3	575.0	572.5	96.5	(2.5)
SCHOOLS	860.9	883.9	907.8	914.8	857.9	898.8	897.6	918.5	3.7	20.9
TOTAL EXTERNAL	1,261.9	1,310.9	1,305.8	1,390.8	1,385.2	1,472.1	1,472.6	1,491.0	100.2	18.4
GRAND TOTAL	19,846.9	19,987.2	20,579.0	21,368.9	21,279.2	20,838.5	20,744.3	20,265.4	(1,103.5)	(478.9)
CHANGE OVER PRIOR YEAR	N/A	(35.1)	591.8	789.9	(89.7)	(440.7)	(94.2)	(478.9)	-----	-----

+ Reflects revised numbers due to changes in the expense code for the purpose of providing more detail.
Source: City of Boston Personnel Statistics Reports, Boston Public Schools Position Control Report.

DEPARTMENT	GENDER		ETHNIC COMPOSITION					AVERAGE WEEKLY SALARY		OF EMPLOYMENT		RESIDENCY		
	MALE	FEMALE	TOTAL	WHITE	BLACK	HISPANIC	ASIAN	OTHER	MALE	FEMALE	AGE	LENGTH	BOSTON	OTHER
ADMINISTRATIVE SERVICES	148	116	264	221	26	8	9	0	\$830.80	\$667.76	45	15	224	40
ASSESSING DEPARTMENT	54	53	107	85	13	2	6	1	\$700.64	\$593.14	45	13	97	10
AUDITING DEPARTMENT	13	25	38	24	7	2	5	0	\$721.44	\$596.70	42	10	36	2
RETIREMENT BOARD	13	20	33	24	3	3	3	0	\$818.74	\$552.96	41	15	27	6
TRANSPORTATION	254	235	489	374	89	17	6	3	\$539.07	\$460.19	40	9	468	21
INSPECTORIAL SERVICES	164	52	216	159	40	11	6	0	\$699.39	\$510.24	47	14	183	33
VETERANS SERVICES	12	10	22	19	2	0	1	0	\$650.44	\$538.02	57	18	18	4
CITY CLERKS OFFICE	7	31	38	33	4	1	0	0	\$753.44	\$493.23	48	13	35	3
CITY COUNCIL	35	35	70	60	9	1	0	0	\$665.53	\$574.71	42	9	67	3
PUBLIC FACILITIES	396	311	707	488	166	38	14	1	\$482.39	\$454.61	38	7	699	8
TREASURY DEPARTMENT	29	30	59	46	11	0	2	0	\$713.87	\$563.76	44	15	55	4
ELECTION DEPARTMENT	84	77	161	111	36	11	2	1	\$597.81	\$557.40	41	8	161	0
FINANCE COMMISSION	3	1	4	4	0	0	0	0	\$624.44	\$426.67	46	14	3	1
FIRE DEPARTMENT	1,727	60	1,787	1,371	350	63	3	0	\$767.48	\$539.63	44	16	1,261	526
LAW DEPARTMENT	24	25	49	46	3	0	0	0	\$912.92	\$666.13	42	11	46	3
LIBRARY DEPARTMENT	280	422	702	459	128	31	83	1	\$580.45	\$560.89	40	10	598	104
LICENSING BOARD	4	7	11	9	2	0	0	0	\$855.02	\$546.45	56	16	11	0
MAYORS OFFICE	134	215	349	226	84	15	23	1	\$522.33	\$446.16	52	7	348	1
PARKS & RECREATION	209	46	255	191	47	14	3	0	\$535.66	\$622.75	44	12	232	23
POLICE DEPARTMENT	2,040	585	2,625	2,006	497	99	23	0	\$747.20	\$473.55	43	15	1,824	801
REAL PROPERTY	75	19	94	83	9	1	1	0	\$609.14	\$561.55	53	16	84	10
FAIR HOUSING COMMISSION	10	13	23	5	8	8	2	0	\$658.00	\$577.92	37	6	23	0
PUBLIC WORKS DEPARTMENT	461	49	510	384	109	8	8	1	\$488.00	\$464.61	46	15	432	78
N.D.E.A.	47	64	111	75	22	10	4	0	\$677.40	\$605.71	38	6	110	1
PENAL INSTITUTIONS	490	100	590	452	99	33	3	3	\$538.20	\$511.08	34	6	357	233
JAIL	358	74	432	358	47	18	6	3	\$596.45	\$622.16	35	7	327	105
REGISTRY OF DEEDS	31	22	53	47	6	0	0	0	\$609.83	\$423.63	48	11	32	21
TOTAL CITY	7,102	2,697	9,799	7,360	1,817	394	213	15	\$672.22	\$517.22	42	12	7,758	2,041
PERCENT OF TOTAL	72.5%	27.5%	100.0%	75.1%	18.5%	4.0%	2.2%	0.2%					79.2%	20.8%
HEALTH & HOSPITALS	1,121	2,108	3,229	1,827	1,059	237	102	4	\$564.09	\$615.44	40	9.5	2,213	1,016
PERCENT OF TOTAL	34.7%	65.3%	100.0%	56.6%	32.8%	7.3%	3.2%	0.1%					68.5%	31.5%
SCHOOLS	2,590	5,609	8,199	5,179	2,056	693	251	20	N/A	N/A	N/A	N/A	4,736	3,463
PERCENT OF TOTAL	31.6%	68.4%	100.0%	63.2%	25.1%	8.5%	3.1%	0.2%					57.8%	42.2%
GRAND TOTAL	10,813	10,414	21,227	14,366	4,932	1,324	566	39	N/A	N/A	N/A	N/A	14,707	6,520
PERCENT OF TOTAL	50.9%	49.1%	100.0%	67.7%	23.2%	6.2%	2.7%	0.2%					69.3%	30.7%

Note: Figures are not full time equivalencies.

'Source: City of Boston Personnel Statistics Report, Health & Hospital Personnel Office, and Boston Public School Personnel Office.

**CITY OF BOSTON PERSONNEL DETAIL
JANUARY, 1984 – JANUARY, 1992
FULL-TIME EQUIVALENT POSITIONS**

INTERNALLY FUNDED

CITY DEPARTMENTS	1/1/84	1/2/86	1/1/87	1/1/88	1/1/89	1/1/90	1/1/91	1/1/92	CHANGE 1/88-1/92	CHANGE 1/91-1/92
ARSON	0.0	4.5	1.5	5.0	6.0	0.0	0.0	0.0	(5.0)	0.0
ARTS & HUMANITIES	0.0	0.0	4.0	4.0	5.0	6.0	0.0	0.0	(4.0)	0.0
ASD-ADMINISTRATIVE DIVISION *	20.0	22.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
ASD-BUDGET & PROGRAM EVALUATION	0.0	0.0	45.0	41.0	43.5	39.0	34.5	31.0	(10.0)	(3.5)
ASD-BUDGET *	23.0	19.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
ASD-CABLE/COMPLAINTS	24.0	8.0	10.0	10.0	10.0	10.0	9.5	0.0	(10.0)	(9.5)
ASD-CONTRACT MANAGEMENT	0.0	0.0	3.0	4.0	6.0	5.0	5.0	0.0	(4.0)	(5.0)
ASD-HOSPITALS & INSURANCE	12.0	11.0	11.0	14.5	12.0	12.5	13.0	11.5	(3.0)	(1.5)
ASD-LABOR RELATIONS	11.0	9.0	7.0	7.0	8.5	7.5	8.5	8.0	1.0	(0.5)
ASD-MANAGEMENT INFORMATION	72.0	72.0	81.0	95.0	100.0	95.5	90.5	93.5	(1.5)	3.0
ASD-MINORITY & WOMEN	0.0	0.0	0.0	0.0	0.0	5.0	6.5	4.0	4.0	(2.5)
ASD-PERSONNEL DIVISION	32.0	39.0	37.0	46.0	46.5	40.5	40.0	28.5	(17.5)	(11.5)
ASD-PRINTING	68.0	55.5	52.5	51.5	56.5	54.5	51.0	37.0	(14.5)	(14.0)
ASD-PURCHASING DIVISION	27.0	27.0	28.0	31.0	32.0	26.0	24.0	22.0	(9.0)	(2.0)
ASSESSING	197.0	173.0	164.0	164.5	157.0	135.5	131.5	107.0	(57.5)	(24.5)
AUDITING	54.0	46.0	45.0	47.0	49.5	42.5	43.0	37.5	(9.5)	(5.5)
BOARDS AND COMMISSIONS **	0.0	0.0	0.0	0.0	0.0	0.0	21.0	18.5	18.5	(2.5)
BRA ***	117.0	85.0	43.0	9.0	0.0	0.0	0.0	0.0	(9.0)	0.0
BUSINESS AND CULTURE	0.0	12.0	15.0	16.0	14.0	12.0	11.0	6.0	(10.0)	(5.0)
CAPITAL PLANNING	0.0	4.0	5.0	10.0	12.0	11.0	11.0	9.0	(1.0)	(2.0)
CEMETERY DIVISION	36.0	36.0	30.0	40.0	39.0	34.0	34.0	33.0	(7.0)	(1.0)
CITY CLERK	14.0	12.0	12.5	13.5	15.5	14.0	14.0	12.5	(1.0)	(1.5)
CITY COUNCIL	45.0	63.0	62.0	63.5	67.0	66.0	64.5	67.0	3.5	2.5
CITY RECORD	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
COMMUNITY PARTICIPATION	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
COMMUNITY SCHOOLS	127.0	136.0	185.5	211.0	234.5	243.5	243.5	241.5	30.5	(2.0)
COMMUNITY SERVICES ADMIN.	11.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CONSTITUENT SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CONSUMER AFFAIRS & LICENSES	14.0	7.5	14.0	16.0	19.0	12.0	12.0	6.5	(9.5)	(5.5)
EDIC	8.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
ELDERLY COMMISSION	95.0	75.0	83.5	85.5	84.5	74.5	76.5	66.5	(19.0)	(10.0)
ELECTION	56.0	47.0	49.0	59.0	55.9	48.0	54.2	53.1	(5.9)	(1.1)
EMERGENCY SHELTER	3.0	3.0	3.0	1.0	5.0	6.0	0.0	0.0	(1.0)	0.0
ENVIRONMENT DEPARTMENT	14.0	14.0	15.0	15.0	14.0	15.0	13.0	0.0	(15.0)	(13.0)
FAIR HOUSING	5.0	3.5	4.5	4.5	4.5	4.0	5.5	6.5	2.0	1.0
FINANCE COMMISSION	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	0.0	0.0
FIRE DEPARTMENT	1,715.0	1,717.5	1,794.5	1,808.0	1,793.0	1,807.5	1,788.0	1,784.5	(23.5)	(3.5)
HUMAN RIGHTS COMMISSION	0.0	4.0	4.0	2.0	6.0	5.0	0.0	0.0	(2.0)	0.0
INFORMATION SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
INSPECTIONAL SERVICES	279.0	203.5	259.5	271.5	260.5	246.0	247.0	207.0	(64.5)	(40.0)
INTERGOVERNMENTAL RELATIONS	6.0	0.0	0.0	11.0	11.0	9.0	8.0	9.0	(2.0)	1.0
JOBS AND COMMUNITY SERVICES	0.0	0.0	0.0	5.0	11.0	7.0	0.0	0.0	(5.0)	0.0
LAW DEPARTMENT	54.0	46.5	48.5	47.5	46.5	47.0	45.0	49.0	1.5	4.0
LIBRARY DEPARTMENT	497.0	517.3	554.3	605.6	601.0	567.3	564.7	549.7	(55.9)	(15.0)
LICENSING BOARD	14.0	13.0	13.0	13.0	13.0	11.0	12.0	11.0	(2.0)	(1.0)
LISTING BOARD	9.0	19.0	22.0	0.0	6.9	0.9	2.2	0.5	0.5	(1.7)
MAYORS OFFICE EXPENSES	17.0	17.5	25.0	24.0	21.0	22.0	19.0	14.5	(9.5)	(4.5)
NEIGHBORHOOD SERVICES	0.0	31.0	32.5	34.5	40.0	36.5	33.0	29.0	(5.5)	(4.0)
PARKS & RECREATION	265.0	198.0	200.5	245.0	268.0	250.0	227.5	219.0	(26.0)	(8.5)
PHYSICALLY HANDICAPPED	4.0	2.0	4.0	5.0	3.0	5.0	0.0	0.0	(5.0)	0.0
POLICE DEPARTMENT	2,448.0	2,446.5	2,548.0	2,654.5	2,602.5	2,707.0	2,643.0	2,604.0	(50.5)	(39.0)
POLICY MANAGEMENT	34.0	0.0	10.5	13.5	13.5	11.0	12.0	5.5	(8.0)	(6.5)
PRESS OFFICE	0.0	3.0	4.0	1.0	5.0	5.0	5.0	3.5	2.5	(1.5)
PUBLIC FACILITIES	236.0	244.0	279.0	293.0	325.5	307.0	312.0	281.0	(12.0)	(31.0)
PUBLIC IMPROVEMENTS	17.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PUBLIC INFORMATION	12.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PUBLIC WORKS	624.0	538.0	577.0	602.5	615.0	583.0	563.0	502.0	(100.5)	(61.0)

**CITY OF BOSTON PERSONNEL DETAIL
JANUARY, 1984 – JANUARY, 1992
FULL-TIME EQUIVALENT POSITIONS (CONTINUED)**

EXTERNALLY FUNDED										
CITY DEPARTMENTS	1/1/84	1/2/86	1/1/87	1/1/88	1/1/89	1/1/90	1/1/91	1/1/92	CHANGE 1/88-1/92	CHANGE 1/91-1/92
REAL PROPERTY-BUILDINGS	146.0	106.0	122.5	116.0	100.0	77.5	74.0	65.5	(50.5)	(8.5)
REAL PROPERTY-PROPERTY	22.0	17.0	17.0	18.0	24.0	35.0	35.0	28.0	10.0	(7.0)
REGISTRY	22.0	25.0	27.0	25.5	29.0	28.5	26.5	23.5	(2.0)	(3.0)
RENT EQUITY BOARD	26.0	34.5	39.5	45.5	40.5	38.5	36.0	35.0	(10.5)	(1.0)
RETIREMENT BOARD	49.0	35.0	38.0	39.0	39.5	38.0	36.5	31.0	(8.0)	(5.5)
TRANSPORT.-PARKING CLERK	45.0	50.0	51.0	55.0	57.0	57.0	64.5	67.0	12.0	2.5
TRANSPORT.-TRAFFIC DIVISION	261.0	241.5	321.5	388.5	365.5	373.5	391.0	402.5	14.0	11.5
TREASURY-COLLECTIONS	30.0	26.0	34.0	35.0	39.0	37.0	37.0	30.0	(5.0)	(7.0)
TREASURY-TREASURY	25.0	29.0	28.0	34.0	31.5	29.5	31.5	28.5	(5.5)	(3.0)
VETERANS GRAVES	3.0	3.0	3.0	3.0	3.0	2.0	2.0	2.0	(1.0)	0.0
VETERANS SERVICES	28.0	23.0	22.0	21.0	23.0	21.0	20.0	19.0	(2.0)	(1.0)
WOMEN'S COMMISSION	0.0	2.0	2.0	2.0	3.0	3.0	0.0	0.0	(2.0)	0.0
WORKER'S COMPENSATION	7.0	6.0	6.0	7.0	9.0	7.0	7.5	7.0	0.0	(0.5)
TOTAL CITY DEPARTMENTAL	7,986.0	7,586.8	8,102.8	8,494.6	8,507.8	8,398.2	8,264.1	7,912.3	(582.3)	(351.8)
HEALTH & HOSPITALS	3,700.0	3,653.0	3,596.4	3,609.0	3,648.7	3,355.7	3,353.7	2,981.7	(627.3)	(372.0)
GRAND TOTAL CITY INTERNAL	11,686.0	11,239.8	11,699.2	12,103.6	12,156.5	11,753.9	11,617.8	10,894.0	(1,209.7)	(723.8)
COUNTY DEPARTMENTS										
ASD-HOSPITALS & INSURANCE	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	0.0	0.0
COURTHOUSE COMMISSION +	188.0	168.0	161.0	155.0	0.0	0.0	0.0	0.0	(155.0)	0.0
JAIL ++	148.0	154.5	180.5	182.5	183.5	284.5 ++	307.5	350.5	168.0	43.0
PENAL INSTITUTIONS	194.0	200.5	246.5	265.5	239.0	268.5	280.0	511.5	246.0	231.5
REAL PROPERTY, BUILDINGS +	19.0	16.0	21.0	19.0	0.0	0.0	0.0	0.0	(19.0)	0.0
REGISTRY OF DEEDS	58.0	50.0	54.0	62.0	62.0	52.0	54.0	53.0	(9.0)	(1.0)
WORKER'S COMPENSATION	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	0.0	0.0
TOTAL COUNTY INTERNAL	613.0	595.0	669.0	690.0	490.5	611.0	647.5	921.0	231.0	273.5
TOTAL CITY, HOSPITAL & COUNTY	12,299.0	11,834.8	12,368.2	12,793.6	12,647.0	12,364.9	12,265.3	11,815.0	(978.6)	(450.3)
SCHOOL DEPARTMENT INTERNAL #	6,286.0	6,841.5	6,905.0	7,184.5	7,247.0	7,001.5	7,006.5	6,959.5	(225.0)	(47.0)
GRAND TOTAL INTERNAL	18,585.0	18,676.3	19,273.2	19,978.1	19,894.0	19,366.4	19,271.8	18,774.5	(1,203.6)	(497.3)
CHANGE OVER PRIOR YEAR	N/A	126.6	596.9	704.9	(84.1)	(527.6)	(94.6)	(497.3)	-----	-----
EXTERNALLY FUNDED										
TOTAL CITY & COUNTY EXTERNAL	401.0	427.0	398.0	476.0	527.3	573.3	575.0	572.5	96.5	(2.5)
SCHOOL DEPARTMENT EXTERNAL #	860.9	883.9	907.8	914.8	857.9	898.8	897.6	918.5	3.7	20.9
GRAND TOTAL EXTERNAL	1,261.9	1,310.9	1,305.8	1,390.8	1,385.2	1,472.1	1,472.6	1,491.0	100.2	18.4
CHANGE OVER PRIOR YEAR	N/A	48.8	(5.1)	85.0	(5.6)	86.9	0.5	18.4	-----	-----
GRAND TOTAL INTERNAL & EXTERNAL	19,846.9	19,987.2	20,579.0	21,368.9	21,279.2	20,838.5	20,744.4	20,265.5	(1,103.4)	(478.9)
CHANGE OVER PRIOR YEAR	N/A	175.4	591.8	789.9	(89.7)	(440.7)	(94.1)	(478.9)	-----	-----

* The Administrative and Budget Divisions were combined into the Office of Budget and Program Evaluation in January, 1987.

** As of Fiscal 1992 Boards and Commissions were comprised of the following offices: Emergency Shelter Commission, Human Rights Commission, Commission for Persons with Disabilities, Women's Commission, and Office for Arts and Humanities.

*** BRA is an estimated figure. As of Fiscal 1987, the BRA was funded by its own revenue and received no support from the City.

+ Funded by the State as of November, 1988.

++ Increase reflects training and phasing-in of employees to staff the new Jail.

Reflects revised numbers due to changes in the expense codes for the purpose of providing more detail.

Source: City of Boston Personnel Statistics Reports, Boston Public Schools Position Control Report and the Department of Health & Hospitals, Human Resource Department.

**BOSTON PUBLIC SCHOOL PERSONNEL DETAIL BY EXPENSE CODE +
JANUARY, 1984 – JANUARY, 1992
FULL-TIME EQUIVALENT POSITIONS**

INTERNALLY FUNDED

	1/1/84	1/2/86	1/4/87	1/1/88	1/1/89	1/1/90	1/1/91	1/1/92	CHANGE 1/88-1/92	CHANGE 1/91-1/92
TEACHERS										
REGULAR EDUCATION										
131 REG ED	2,183.0	2,161.0	2,264.0	2,246.0	2,178.5	2,042.0	1,950.0	1,933.0	(313.0)	(17.0)
141 KINDERGARTEN	106.5	157.5	168.0	174.5	176.5	171.0	168.5	174.5	0.0	6.0
SPECIAL EDUCATION										
171 SPECIAL ED. RESOURCE	259.5	258.0	265.0	280.0	277.0	276.5	278.5	277.5	(2.5)	(1.0)
181 SUBSTANTIALLY SEPARATE	436.0	488.0	512.0	551.0	580.0	608.0	649.0	668.0	117.0	19.0
BILINGUAL EDUCATION										
161 BILINGUAL KINDERGARTEN	23.0	37.0	37.5	39.5	39.5	45.5	47.0	46.5	7.0	(0.5)
191 BILINGUAL TEACHER	366.0	390.0	399.0	402.0	412.0	427.0	438.0	448.0	46.0	10.0
OTHER TEACHERS										
151 VOCATIONAL ED	110.0	102.0	89.0	76.0	73.0	66.0	65.0	64.0	(12.0)	(1.0)
201 SPECIALIST TEACHER	70.0	189.0	114.0	170.0	229.0	197.5	165.5	205.5	35.5	40.0
211 ITINERANT TEACHER	71.0	80.0	79.0	85.0	84.0	82.5	86.0	127.0	42.0	41.0
TOTAL TEACHERS	3,625.0	3,862.5	3,927.5	4,024.0	4,049.5	3,916.0	3,847.5	3,944.0	(80.0)	96.5
OTHER SCHOOL BASED PERSONNEL										
134 LONG TERM LEAVE	30.0	56.0	24.0	69.0	69.0	65.0	84.0	72.0	3.0	(12.0)
554 FIELD COORDINATORS	N/A	N/A	N/A	N/A	N/A	38.0	41.0	39.0	39.0	(2.0)
870 WORKERS COMPENSATION	N/A	63.0	72.0	106.0	115.0	130.0	139.0	143.0	37.0	4.0
TOTAL OTHER SCH. BASED PERSONNEL	30.0	119.0	96.0	175.0	184.0	233.0	264.0	254.0	79.0	(10.0)
ADMINISTRATORS										
311 CENTRAL ADMINISTRATION	35.0	33.0	34.0	32.0	31.0	28.0	24.0	21.0	(11.0)	(3.0)
312 DISTRICT AND ZONE ADMIN.	429.0	423.0	401.0	437.0	426.0	386.0	381.0	346.0	(91.0)	(35.0)
321 PROFESSIONAL SUPPORT	140.0	133.0	120.0	111.0	116.0	97.0	88.0	79.0	(32.0)	(9.0)
552 TECHNICAL SUPERVISORY	N/A	N/A	N/A	N/A	N/A	41.0	40.0	40.0	40.0	0.0
TOTAL ADMINISTRATORS	604.0	589.0	555.0	580.0	573.0	552.0	533.0	486.0	(94.0)	(47.0)
INSTRUCTIONAL SUPPORT										
331 ITINERANT PUPIL SUPPORT	76.0	82.0	83.0	80.0	85.0	86.5	77.0	75.0	(5.0)	(2.0)
340 PROGRAM SUPPORT	N/A	N/A	N/A	N/A	N/A	N/A	7.0	10.0	10.0	3.0
341 SPED EVALUATION TEAM	110.0	109.0	107.0	107.0	122.0	119.0	93.0	97.0	(10.0)	4.0
342 LIBRARIANS	N/A	N/A	N/A	N/A	N/A	N/A	18.5	18.5	18.5	0.0
361 GUIDANCE	89.0	98.0	99.0	97.0	98.0	98.0	98.5	95.0	(2.0)	(3.5)
578 INSTRUCTIONAL AIDES	6.0	25.0	29.5	32.5	30.5	51.0	47.0	36.5	4.0	(10.5)
579 TRANSITIONAL AIDES	13.0	12.0	11.0	12.0	12.0	12.0	0.0	0.0	(12.0)	0.0
584 LIBRARY AIDES	47.0	56.0	57.0	59.0	60.0	56.0	58.0	59.0	0.0	1.0
586 SPECIAL ED. AIDE	37.0	40.0	34.0	29.0	30.0	27.0	22.0	17.0	(12.0)	(5.0)
587 SPECIAL ED. AIDE-SUB. SEP.	251.0	353.0	407.0	469.0	499.0	521.0	543.0	529.0	60.0	(14.0)
588 BILINGUAL ED. AIDES	119.0	137.5	152.0	143.0	146.5	161.5	185.0	173.0	30.0	(12.0)
NON-ACADEMIC										
411 NURSES	76.0	75.0	74.0	74.0	75.0	73.0	84.0	84.0	10.0	0.0
511 SECRETARIAL/CLERICAL	356.5	384.0	373.0	392.0	399.0	387.0	278.5	246.0	(146.0)	(32.5)
512 ETL SECRETARIAL	N/A	N/A	N/A	N/A	N/A	N/A	103.0	103.0	103.0	0.0
513 PART-TIME CLERICAL	7.0	8.0	9.0	39.0	3.0	1.0	1.0	0.0	(39.0)	(1.0)
550 SCHOOL COMMITTEE STAFF	N/A	N/A	N/A	N/A	N/A	23.0	28.0	21.0	21.0	(7.0)
551 TECHNICAL SUPPORT	276.0	286.0	281.0	284.0	287.0	58.0	73.0	64.0	(220.0)	(9.0)
553 SCHOOL POLICE	N/A	N/A	N/A	N/A	N/A	73.0	68.0	64.0	64.0	(4.0)
MAINTENANCE/SUPERVISORY										
521 CUSTODIAL	443.0	463.0	465.0	437.0	442.0	394.0	410.0	415.0	(22.0)	5.0
531 FOOD SERVICE WORKERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
556 EXTERNAL MONITORS	N/A	N/A	N/A	N/A	N/A	11.0	8.5	9.0	9.0	0.5
576 LUNCH MONITORS	120.5	142.5	145.0	151.0	151.5	148.5	159.0	159.5	8.5	0.5
INTERNAL TOTAL	6,286.0	6,841.5	6,905.0	7,184.5	7,247.0	7,001.5	7,006.5	6,959.5	(225.0)	(47.0)
CHANGE OVER PRIOR YEAR	N/A	103.2	63.5	279.5	62.5	(245.5)	5.0	(47.0)	-----	-----

**BOSTON PUBLIC SCHOOL PERSONNEL DETAIL BY EXPENSE CODE +
JANUARY, 1984 – JANUARY, 1992
FULL-TIME EQUIVALENT POSITIONS**

EXTERNALLY FUNDED

	1/1/84	1/2/86	1/4/87	1/1/88	1/1/89	1/1/90	1/1/91	1/1/92	CHANGE 1/88-1/92	CHANGE 1/91-1/92
TEACHERS										
REGULAR EDUCATION										
131 REG ED	282.6	258.6	289.0	289.0	287.0	266.5	272.7	255.0	(34.0)	(17.7)
141 KINDERGARTEN	0.0	0.0	0.0	0.0	0.0	1.0	1.0	6.0	6.0	5.0
SPECIAL EDUCATION										
171 SPECIAL ED. RESOURCE	0.0	0.0	0.0	0.0	1.0	1.0	1.5	0.0	0.0	(1.5)
181 SUBSTANTIALLY SEPARATE	4.0	5.0	4.0	4.0	5.0	2.0	0.0	1.0	(3.0)	1.0
BILINGUAL EDUCATION										
161 BILINGUAL KINDERGARTEN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
191 BILINGUAL TEACHER	19.0	20.0	20.0	39.0	28.0	31.5	32.0	43.0	4.0	11.0
OTHER TEACHERS										
151 VOCATIONAL ED	11.0	13.0	12.0	8.0	1.0	1.0	1.0	1.0	(7.0)	0.0
201 SPECIALIST TEACHER	0.0	3.0	1.0	5.0	1.0	5.0	5.0	13.0	8.0	8.0
211 ITINERANT TEACHER	0.0	1.0	4.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL TEACHERS	316.6	300.6	330.0	345.0	323.0	308.0	313.2	319.0	(26.0)	5.8
OTHER SCHOOL BASED PERSONNEL										
134 LONG TERM LEAVE	0.0	0.0	0.0	0.0	0.0	10.0	4.0	6.0	6.0	2.0
554 FIELD COORDINATORS	N/A	N/A	N/A	N/A	N/A	28.8	31.6	25.8	25.8	(5.8)
870 WORKERS COMPENSATION	N/A	8.0	7.0	10.0	11.0	14.0	14.0	10.0	0.0	(4.0)
TOTAL OTHER SCH. BASED PERSONNEL	0.0	8.0	7.0	10.0	11.0	52.8	49.6	41.8	31.8	(7.8)
ADMINSTRATORS										
311 CENTRAL ADMINISTRATION	2.0	3.0	1.0	1.0	2.0	4.0	5.0	5.0	4.0	0.0
312 DISTRICT AND ZONE ADMIN.	19.0	28.0	26.0	26.0	29.0	34.0	47.0	54.0	28.0	7.0
321 PROFESSIONAL SUPPORT	90.3	75.2	75.0	77.0	85.0	81.0	66.2	64.4	(12.6)	(1.8)
552 TECHNICAL SUPERVISORY	N/A	N/A	N/A	N/A	N/A	N/A	5.0	5.0	5.0	0.0
TOTAL ADMINISTRATORS	111.3	106.2	102.0	104.0	116.0	119.0	123.2	128.4	24.4	5.2
INSTRUCTIONAL SUPPORT										
331 ITINERANT PUPIL SUPPORT	8.0	5.0	2.0	4.0	6.0	12.0	17.0	20.5	16.5	3.5
340 PROGRAM SUPPORT	0.0	0.0	0.0	0.0	0.0	0.0	8.0	8.0	8.0	0.0
341 SPED EVALUATION TEAM	16.0	16.0	18.0	17.0	17.0	12.0	3.0	3.0	(14.0)	0.0
342 LIBRARIANS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
361 GUIDANCE	8.0	5.0	8.0	10.0	11.0	8.0	7.0	6.0	(4.0)	(1.0)
578 INSTRUCTIONAL AIDES	138.3	151.0	160.9	151.7	86.7	108.8	91.6	101.7	(50.0)	10.1
579 TRANSITIONAL AIDES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
584 LIBRARY AIDES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
586 SPECIAL ED. AIDE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
587 SPECIAL ED. AIDE-SUB. SEP.	11.0	7.0	6.0	1.0	1.0	0.0	0.0	2.0	1.0	2.0
588 BILINGUAL ED. AIDES	2.0	0.0	0.0	0.0	0.0	2.0	4.0	6.0	6.0	2.0
NON-ACADEMIC										
411 NURSES	0.0	0.0	0.0	0.0	0.0	2.0	1.0	1.0	1.0	0.0
511 SECRETARIAL/CLERICAL	48.6	54.8	48.0	48.0	54.0	50.0	39.0	42.5	(5.5)	3.5
512 ETL SECRETARIAL	0.0	0.0	0.0	0.0	0.0	0.0	4.0	4.0	4.0	0.0
513 PART-TIME CLERICAL	4.0	9.0	8.4	5.6	6.2	2.2	2.0	2.6	(3.0)	0.6
550 SCHOOL COMMITTEE STAFF	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0
551 TECHNICAL SUPPORT	24.6	30.8	32.0	41.0	40.0	0.0	0.0	0.0	(41.0)	0.0
553 SCHOOL POLICE	N/A	N/A	N/A	N/A	N/A	10.0	9.0	13.0	13.0	4.0
MAINTENANCE/SUPERVISORY										
521 CUSTODIAL	0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	0.0	0.0
530 FOOD SERVICE WORKERS	N/A	N/A	N/A	N/A	N/A	77.0	77.0	72.0	72.0	(5.0)
531 FOOD SERVICE WORKERS	172.5	190.5	185.5	176.5	185.0	134.0	146.0	143.0	(33.5)	(3.0)
556 EXTERNAL MONITORS	N/A	N/A	N/A	N/A	N/A	N/A	2.0	3.0	3.0	1.0
576 LUNCH MONITORS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EXTERNAL TOTAL	860.9	883.9	907.8	914.8	857.9	898.8	897.6	918.5	3.7	20.9
CHANGE OVER PRIOR YEAR	N/A	28.8	23.9	7.0	(56.9)	40.9	(1.2)	20.9	-----	-----
GRAND TOTAL	7,146.9	7,725.4	7,812.8	8,009.3	8,104.9	7,900.3	7,904.1	7,878.0	(221.3)	26.1
CHANGE OVER PRIOR YEAR	N/A	132.0	87.4	286.5	5.6	(204.6)	3.8	(26.1)	-----	-----

+ Reflects revised numbers due to changes in the expense code for the purpose of providing more detail.

*Source: Boston Public Schools Position Control Reports for each date.

**DEPARTMENT OF HEALTH AND HOSPITALS
PERSONNEL DETAIL BY POSITION
JANUARY, 1984 - JANUARY, 1992
FULL-TIME EQUIVALENT POSITIONS**

POSITION	1/1/84	1/1/86	1/1/87	1/1/88	1/1/89	1/1/90	1/1/91	1/1/92	CHANGE 1/88-1/92	CHANGE 1/91-1/92
PROF. MIDDLE MGT.	N/A	44.8	48.8	51.1	53.7	41.0	46.0	52.6	1.5	6.6
NURSE MIDDLE MGT.	N/A	26.0	29.1	29.0	27.0	11.0	10.0	7.0	(22.0)	(3.0)
MANAGEMENT	161.0	88.0	90.0	88.7	111.1	116.7	116.2	115.5	26.9	(0.7)
TECH/SPECIALISTS	499.5	473.8	494.7	492.7	525.7	492.3	510.4	514.6	22.0	4.3
REGISTERED NURSES	591.5	708.8	724.2	749.1	704.7	726.9	686.3	601.0	(148.1)	(85.3)
LICENSE PRAC. NURSES	254.0	221.7	188.4	172.4	162.1	145.9	149.0	113.8	(58.6)	(35.1)
ORDERLIES	444.5	429.8	389.9	377.2	376.3	339.8	339.9	249.9	(127.4)	(90.0)
STAFF PHYSICIANS	52.0	36.9	39.4	46.7	52.7	38.7	38.0	38.0	(8.7)	0.0
HOUSE STAFF	233.0	215.2	216.7	228.1	230.6	236.0	240.0	230.0	1.9	(10.0)
PUBLIC HEALTH NURSES	53.5	48.8	48.9	54.4	58.2	44.4	46.9	42.9	(11.5)	(4.0)
SERVICE WORKERS	691.5	631.1	610.4	626.0	634.1	561.1	567.1	451.2	(174.8)	(115.9)
CLERICAL	719.5	727.6	716.0	693.6	712.5	602.0	604.0	565.3	(128.4)	(38.8)
TOTAL	3,700.0	3,652.6	3,596.4	3,609.0	3,648.8	3,355.7	3,353.7	2,981.7	(627.3)	(372.0)
CHANGE OVER PRIOR YEAR	NA	32.1	(56.2)	12.6	39.8	(293.1)	(2.0)	(372.0)	-----	-----

Source: Department of Health & Hospitals, Human Resource Department.

CITY OF BOSTON FIRE DEPARTMENT PERSONNEL DETAIL BY RANK **JANUARY, 1982 – JANUARY, 1992**

POSITIONS	1982	1983	1984	1986	1987	1988	1989	1990	1991	1992	CHANGE 1/88-1/92	CHANGE 1/91-1/92
FIRE FIGHTERS	1,083.0	1,267.0	1,223.0	1,222.0	1,273.0	1,282.0	1,266.0	1,283.0	1,264.0	1,268.0	(14.0)	4.0
FIRE LIEUTENANTS	204.0	201.0	222.0	210.0	214.0	214.0	213.0	213.0	214.0	213.0	(1.0)	(1.0)
FIRE CAPTAINS	61.0	62.0	78.0	80.0	78.0	78.0	78.0	78.0	78.0	78.0	0.0	0.0
DISTRICT FIRE CHIEFS	45.0	54.0	51.0	54.0	57.0	57.0	57.0	57.0	57.0	56.0	(1.0)	(1.0)
DEPUTY FIRE CHIEFS	9.0	13.0	12.0	13.0	13.0	13.0	13.0	13.0	13.0	14.0	1.0	1.0
CIVILIANS	58.0	66.0	72.0	80.0	87.0	92.0	91.0	96.0	96.0	87.0	(5.0)	(9.0)
CIVILIANS (FIRE ALARMS)	48.0	53.0	64.0	67.0	78.0	76.0	77.0	79.0	76.0	72.0	(4.0)	(4.0)
TOTAL DEPARTMENT	1,508.0	1,716.0	1,722.0	1,726.0	1,800.0	1,812.0	1,795.0	1,819.0	1,798.0	1,788.0	(24.0)	(10.0)
CHANGE OVER PRIOR YEAR	(546.0)	208.0	6.0	(15.0)	74.0	12.0	(17.0)	24.0	(21.0)	(10.0)	-----	-----

Note: Figures on this table may not coincide with other tables in this section due to differing time periods and sources.

'Source: City of Boston Fire Department, Personnel Division.

**CITY OF BOSTON POLICE DEPARTMENT PERSONNEL DETAIL BY RANK
JANUARY, 1982 – JANUARY, 1992**

POSITIONS	1982	1983	1984	1986	1987	1988	1989	1990	1991	1992	CHANGE 1/88-1/92	CHANGE 1/91-1/92
SUPERINTENDENT IN CHIEF	8.0	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SUPERINTENDENTS	0.0	9.0	8.0	5.0	4.0	4.0	3.0	3.0	3.0	3.0	(1.0)	0.0
DEPUTY SUPERINTENDENTS	15.0	16.0	18.0	10.0	15.0	12.0	16.0	15.0	15.0	15.0	3.0	0.0
CAPTAINS	15.0	12.0	9.0	8.0	17.0	20.0	21.0	22.0	20.0	16.0	(4.0)	(4.0)
CAPTAIN DETECTIVE	0.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	2.0	2.0	2.0	0.0
LIEUTENANTS	38.0	37.0	49.0	52.0	37.0	30.0	46.0	43.0	44.0	52.0	22.0	8.0
LIEUTENANT DETECTIVES	6.0	6.0	9.0	0.0	0.0	0.0	0.0	0.0	16.0	21.0	21.0	5.0
SERGEANTS	137.0	135.0	129.0	149.0	204.0	185.0	222.0	218.0	178.0	158.0	(27.0)	(20.0)
SERGEANT DETECTIVES	27.0	33.0	32.0	0.0	0.0	0.0	0.0	0.0	55.0	49.0	49.0	(6.0)
POLICE OFFICERS/DETECTIVES	1,293.0	1,538.0	1,579.0	1,597.0	1,669.0	1,721.0	1,677.0	1,752.0	1,644.0	1,696.0	(25.0)	52.0
TOTAL UNIFORMED	1,539.0	1,788.0	1,835.0	1,822.0	1,946.0	1,972.0	1,985.0	2,053.0	1,977.0	2,012.0	40.0	35.0
CIVILIANS	338.0	474.0	643.0	589.0	595.0	650.0 *	715.0	730.0	625.0	617.0	(33.0)	(8.0)
TOTAL DEPARTMENT	1,877.0	2,262.0	2,478.0	2,411.0	2,541.0	2,622.0	2,700.0	2,783.0	2,602.0	2,629.0	7.0	27.0
CHANGE OVER PRIOR YEAR	(919.0)	385.0	216.0	73.0	130.0	81.0	78.0	83.0	(181.0)	27.0	-----	-----

* This is an estimated figure.

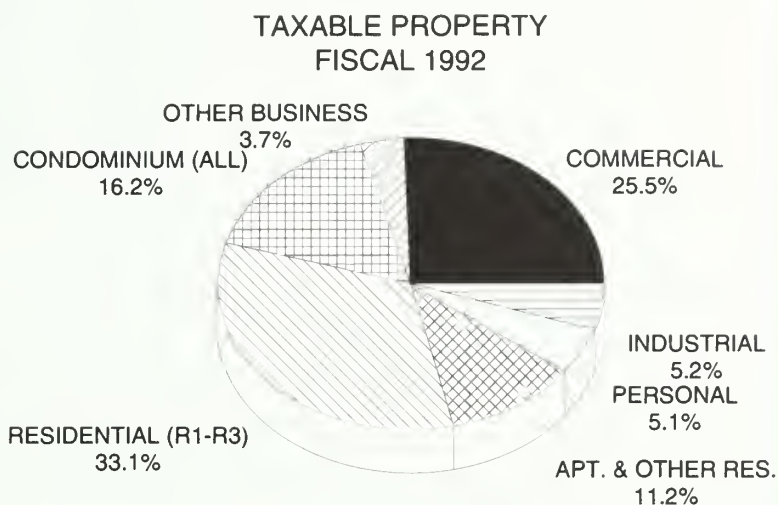
Note: Figures on this table may not coincide with other tables in this section due to differing time periods and sources.

'Source: City of Boston Police Department, Personnel Division.

Total taxable property in fiscal 1992 is valued at \$29.8 billion. This represents a decrease of \$6.6 billion or 18.1% over the prior year, reflecting the slowdown in the real estate market being captured in the revaluation process adopted by the City for this year. The last decline in taxable assessed property for the City occurred in 1979, when total property declined by 1.2%. Taxable real property is valued at \$28.3 billion and personal property at \$1.5 billion in fiscal 1992. Three downtown wards, Boston Proper, Back Bay South and Back Bay, represent 44.7% of total taxable real estate value, while only representing 19.8% of the total number of parcels. Forty-six tower buildings in downtown Boston total \$3.3 billion in value, a decline of 31.7% from fiscal 1991.

Classification

A 1978 amendment to the State Constitution permitted the classification of property for taxation purposes. Cities and towns were allowed to determine the share, within limits, of the annual levy to be borne by each class of property. In July, 1988, Chapter 200 was enacted which benefitted residential property owners further. The Mayor and City Council have adapted full classification with the maximum residential exemption each year (Page 52). As a result, in fiscal 1992, residential property which represents 60.5% of taxable value, pays 30.8% of the tax levy. Business property represents 39.5% of value but pays 69.2% of the property tax bill. The average residential value exemption in fiscal 1992 was \$31,114, which provided an average tax exemption of \$347.85 for 61,927 homeowners. The average tax bill for owner-occupied single family homes this year is \$1,595, an increase of \$134 or 9.2% over last year.



Tax Rate

The fiscal 1992 tax rate for Boston is \$34.27 per thousand dollars of value for business property and \$11.18 per thousand for residential property. This represents an increase of 36.6% for business property and 25.2% in the residential rate since 1991. Since 1986, the tax rate for business property increased by 32.6%, while the tax rate for residential property decline by 16.9%. The overall effective tax rate, taxes as a percent of assessed value, increased from 1.5% to 2.0% from fiscal 1991 to fiscal 1992.

Property Tax Levy & New Growth

The property tax levy in each year since fiscal 1986 has increased by 8.6%, 6.9%, 7.1%, 7.0%, 7.3%, 6.9% and a low of 5.1% in fiscal 1992, respectively. The increase beyond the 2.5% increase of the prior year's levy is attributable to new growth in Boston. New growth in fiscal 1992, represented 49.8% of the levy limit increase, the lowest the City has recorded in the last seven years. In fiscal 1986, new growth was at a high point, representing 71.1% of the levy limit increase. New growth decreased by \$6.7 million or 32.7% from last year. Boston's tax levy is at the maximum levy limit and could not be increased further except by an override approved by the voters.

Tax-Exempt Property

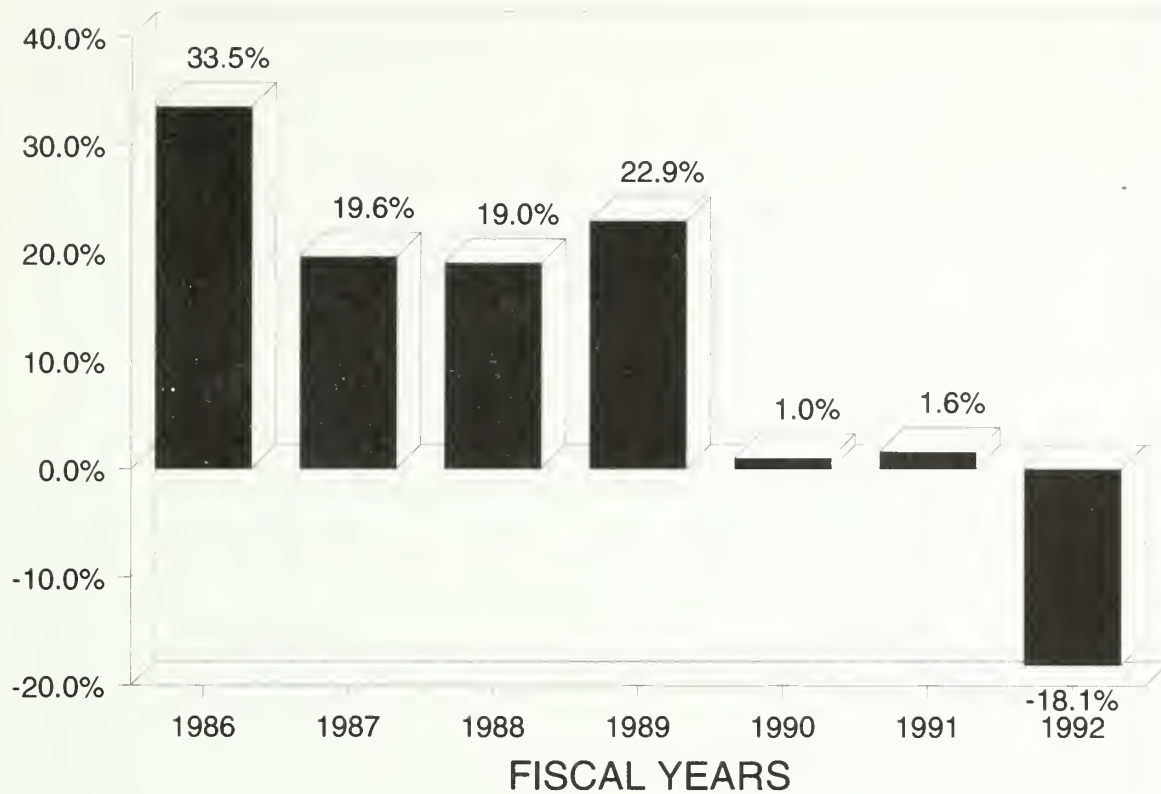
Tax-exempt property in fiscal 1992 is valued at \$11.7 billion, 54.1% of which is public property and 45.9% is private exempt property. Tax-exempt property area totals approximately 23.3 square miles or 45.9% of Boston's land area. Public exempt property totals 41.1% of the City's area with the State representing 25.5%. Payments-in-lieu of taxes from exempt institutions/authorities totaled \$26.5 million in fiscal 1992.

ASSESSED VALUE OF TAXABLE PROPERTY GROUPED BY RESIDENTIAL AND BUSINESS CLASS FISCAL YEARS 1986-1992

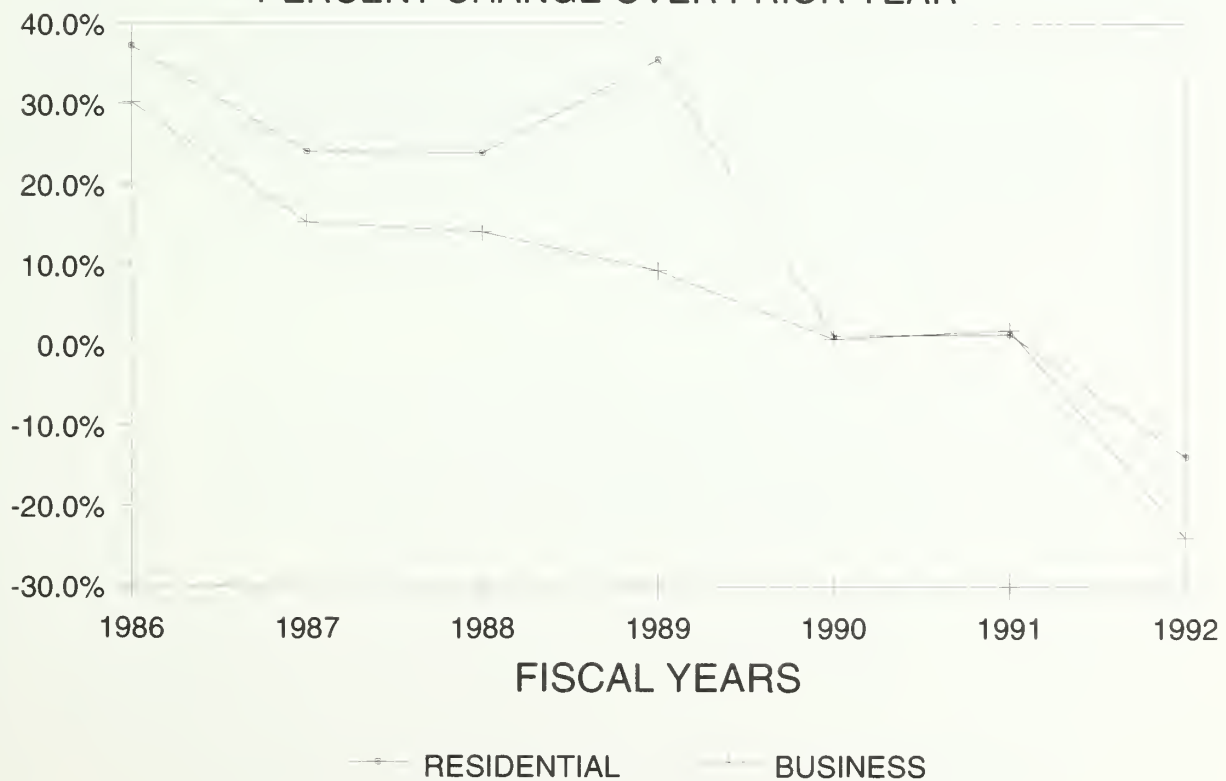
RESIDENTIAL	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FY92% OF TOTAL	% CHANGE FY86-92	% CHANGE FY91-92
R1 SINGLE FAMILY	\$2,391,732,700	\$2,909,871,700	\$3,482,742,900	\$4,735,693,300	\$4,736,326,100	\$4,771,951,200	\$4,163,829,400	14.0%	74.1%	-12.7%
R2 TWO FAMILY	1,656,945,600	2,047,199,700	2,438,973,400	3,377,168,900	3,377,033,400	3,382,039,100	3,053,515,400	10.3%	84.3%	-9.7%
R3 THREE FAMILY	1,289,627,000	1,596,619,500	1,998,106,500	2,880,361,400	2,858,208,100	2,864,778,000	2,639,731,700	8.9%	104.7%	-7.9%
R4 FOUR FAMILY	606,338,901	722,935,400	853,396,100	976,564,600	957,480,000	954,034,500	750,174,700	2.5%	23.7%	-21.4%
A APARTMENTS (5 DWELLINGS & UP)	1,406,241,001	1,622,727,200	1,857,721,850	2,170,589,000	2,144,579,900	2,166,710,500	1,712,776,300	5.8%	21.8%	-21.0%
RC-R RESIDENTIAL-COMMERCIAL	588,998,291	654,459,052	827,630,272	1,023,981,300	1,004,506,515	993,444,908	705,581,745	2.4%	19.8%	-29.0%
C RESIDENTIAL-COMMERCIAL LAND	295,900	284,300	337,500	0	0	0	0	0.0%	N/A	N/A
CP COMMERCIAL PARKING	11,429,700	17,487,900	26,878,000	27,260,700	14,098,400	28,060,600	23,486,500	0.1%	105.5%	-16.3%
RL RESIDENTIAL LAND	90,432,400	107,654,800	127,621,200	157,630,900	150,185,400	139,718,300	149,664,500	0.5%	65.5%	7.1%
CD-R CONDOMINIUM DWELLING	1,730,670,555	2,451,963,725	3,418,435,654	5,014,253,700	5,360,305,300	5,589,489,600	4,814,391,500	16.2%	178.2%	-13.9%
CC-R COMMERCIAL CONDOMINIUM	33,900	294,900	48,000	0	0	0	0	0.0%	N/A	N/A
CL-4 COMMERCIAL LAND	378,800	157,300	222,100	0	261,400	0	0	0.0%	N/A	N/A
TOTAL RESIDENTIAL	\$9,773,124,748	\$12,131,655,477	\$15,032,113,476	\$20,363,503,800	\$20,602,984,515	\$20,890,236,708	\$18,013,151,745	60.5%	84.3%	-13.8%
PERCENT CHANGE OVER PRIOR YEAR	37.2%	24.1%	23.9%	35.5%	1.2%	1.4%	-13.8%			
BUSINESS										
C COMMERCIAL	\$7,081,796,935	\$8,353,906,328	\$9,563,303,696	\$10,750,525,576	\$10,853,084,056	\$11,058,250,040	\$7,605,737,120	25.5%	7.4%	-31.2%
I INDUSTRIAL	1,003,423,000	1,059,836,339	1,371,125,627	1,583,491,700	1,578,014,512	1,546,058,512	1,531,081,288	5.1%	52.6%	-1.0%
CC COMMERCIAL CONDOMINIUM	201,655,300	273,762,000	399,736,000	647,853,004	774,407,000	767,488,500	456,346,700	1.5%	126.3%	-40.5%
CL COMMERCIAL LAND	275,692,701	407,204,700	330,066,400	480,980,000	382,531,500	387,742,000	285,982,700	1.0%	3.7%	-26.2%
RC-C RESIDENTIAL-COMMERCIAL	231,648,875	254,321,144	380,027,528	401,182,700	371,225,985	372,212,596	373,252,955	1.3%	61.1%	0.3%
CD-C MIXED USE CONDOMINIUM	563,245	698,975	475,146	0	0	0	0	0.0%	N/A	N/A
AH AGRICULTURAL/HORTICULTURAL	164,000	164,000	164,000	164,000	216,500	216,500	106,600	0.0%	-35.0%	-50.8%
SUBTOTAL BUSINESS	\$8,794,944,056	\$10,349,893,486	\$12,044,898,397	\$13,864,196,980	\$13,959,479,553	\$14,131,968,148	\$10,252,507,363	34.4%	16.6%	-27.5%
PERSONAL PROPERTY	\$1,681,352,676	\$1,733,891,112	\$1,746,614,718	\$1,205,971,359	\$1,223,936,350	\$1,336,554,312	\$1,519,099,161	5.1%	-9.7%	13.7%
TOTAL BUSINESS	\$10,476,296,732	\$12,083,784,598	\$13,791,513,115	\$15,070,168,339	\$15,183,415,903	\$15,468,522,460	\$11,771,606,524	39.5%	12.4%	-23.9%
PERCENT CHANGE OVER PRIOR YEAR	30.2%	15.3%	14.1%	9.3%	0.8%	1.9%	-23.9%			
TOTAL TAXABLE PROPERTY	\$20,249,421,480	\$24,215,440,075	\$28,823,626,591	\$35,433,672,139	\$35,786,400,418	\$36,358,759,168	\$29,764,758,269	100.0%	47.1%	-18.1%
PERCENT CHANGE OVER PRIOR YEAR	33.5%	19.6%	19.0%	22.9%	1.0%	1.6%	-18.1%			

Note: Assessed values do not reflect the impact of residential exemptions.
 *Source: City of Boston Assessing Department.

ASSESSED TAXABLE PROPERTY VALUES PERCENT CHANGE OVER PRIOR YEAR



ASSESSED PROPERTY VALUES OF RESIDENTIAL AND BUSINESS PROPERTY PERCENT CHANGE OVER PRIOR YEAR



ASSESSED VALUATION OF REAL ESTATE, PERSONAL ESTATE AND TAX EXEMPT PROPERTY LEVY YEARS 1967-1992

LEVY YEAR	ASSESSED VALUE TAXABLE REAL PROPERTY	ASSESSED VALUE TAXABLE PERS. PROPERTY	TOTAL ASSESSED TAXABLE VALUE	TAX RATE (PER THOUSAND)	TOTAL LEVY	ASSESSED VALUE EXEMPT PROPERTY *	TOTAL ASSESSED TAXABLE AND EXEMPT VALUE
FY1992	\$28,265,659,108	\$1,519,099,161	\$29,784,758,269	CIP \$34.27/R \$11.18	\$583,258,406	\$11,710,477,298	\$41,495,235,567
FY1991	35,022,204,856	1,336,554,312	36,358,759,168	CIP 25.09/R 8.93	555,069,213	12,475,293,460	48,834,052,628
FY1990	34,562,464,068	1,223,936,350	35,786,400,418	CIP 23.90/R 8.45	519,126,550	13,054,931,388	48,841,331,806
FY1989	34,227,700,780	1,205,971,359	35,433,672,139	CIP 22.44/R 7.97	483,725,487	-----	NA
FY1988	27,077,011,873	1,746,614,718	28,823,626,591	CIP 21.66/R 10.77	451,873,316	-----	NA
FY1987	22,481,548,963	1,733,891,112	24,215,440,075	CIP 23.55/R 12.02	421,916,232	-----	NA
FY1986	18,568,068,804	1,681,352,676	20,249,421,480	CIP 25.85/R 13.46	394,592,935	-----	NA
FY1985	13,591,724,626	1,577,990,719	15,169,715,345	CIP 31.36/R 16.42	363,222,216	-----	NA
FY1984	11,508,877,447	1,826,511,439	13,335,388,886	CIP 32.54/R 17.10	333,268,119	12,130,773,040 **	25,466,161,926
FY1983	10,481,679,435	1,694,269,582	12,175,949,017	CIP 40.30/R 21.47	374,611,299	11,013,565,236 **	23,189,514,253
FY1982	1,635,769,200	272,932,300	1,908,701,500	230.90	440,719,176	2,690,883,300	4,599,584,800
FY1981	1,636,597,000	265,413,000	1,902,000,000	272.70	518,675,400	2,658,130,000	4,560,130,000
FY1980	1,494,316,500	243,683,500	1,738,000,000	252.90	433,333,983	2,622,206,700	4,360,206,700
FY1979	1,481,346,400	243,653,600	1,725,000,000	252.90	429,807,596	2,613,036,100	4,338,036,100
FY1978	1,498,038,800	246,961,200	1,745,000,000	252.90	441,310,500	2,537,627,600	4,282,627,600
FY1977	1,518,212,000	246,788,000	1,765,000,000	252.90	446,368,500	2,476,099,000	4,241,099,000
FY1976	1,549,461,400	244,011,600	1,793,473,000	169.70	352,776,139	2,373,294,500	4,166,767,500
FY1975+	1,556,891,700	227,308,300	1,784,200,000	169.70	350,952,140	2,272,135,700	4,056,335,700
CY1974++	1,556,891,700	227,308,300	1,784,200,000	98.40	175,565,280	2,272,135,700	4,056,335,700
CY1973	1,534,706,700	207,493,300	1,742,200,000	196.70	342,690,740	2,165,178,200	3,907,378,200
CY1972	1,531,861,800	183,838,200	1,715,700,000	196.70	337,478,190	1,934,462,000	3,650,162,000
CY1971	1,502,310,000	179,190,000	1,681,500,000	174.70	293,758,050	1,836,728,000	3,518,228,000
CY1970	1,459,918,600	157,081,400	1,617,000,000	156.80	253,545,600	1,724,695,200	3,341,695,200
CY1969	1,446,731,800	152,268,200	1,599,000,000	144.40	203,178,589	1,561,877,000	3,160,877,000
CY1968	1,424,259,300	148,048,700	1,572,308,000	129.20	180,340,208	1,267,527,300	2,839,835,300
CY1967	1,388,042,700	142,668,000	1,530,710,700	117.80	152,261,116	1,198,430,300	2,729,141,000

+ Period July 1, 1974 - June 30, 1975.

++ Period January 1, 1974 - June 30, 1974.

* The City's official exempt property values for FY85-FY89 contained errors which inflated total value. For example, in FY89 Ward 20 was overvalued by \$5.8 billion. Since the total exempt value for those years are inaccurate, they have been omitted from this table. The Assessing Department has made corrections in the FY90 values.

** These numbers include some questionable values. Detail is not available to confirm them.

Note: Assessed values do not reflect the impact of residential exemptions.

Source: City of Boston Assessing Department.

WARD	ASSESSED TAXABLE REAL ESTATE			TAXABLE PERSONAL PROPERTY		ASSESSED TOTAL TAXABLE PROPERTY		
	PARCELS	VALUE	AREA/ACRES	ACCOUNTS	VALUE	VALUE	% OF TOTAL	AREA/ACRES
1. EAST BOSTON	6,817	\$930,813,700	895.6	397	\$227,379,100	\$1,158,192,800	3.9%	895.6
2. CHARLESTOWN	4,530	832,694,000	328.5	111	2,968,900	835,662,900	2.8%	328.5
3. BOSTON PROPER	8,661	6,307,041,220	477.9	3,733	547,564,661	6,854,605,881	23.0%	477.9
4. BACK BAY, SOUTH	4,738	2,001,656,100	219.3	372	606,176,100	2,607,832,200	8.8%	219.3
5. BACK BAY	12,117	3,820,675,800	444.9	924	26,444,300	3,847,120,100	12.9%	444.9
6. SOUTH BOSTON, NORTH	5,035	1,392,711,388	668.5	490	10,205,800	1,402,917,188	4.7%	668.5
7. SOUTH BOSTON, SOUTH	4,119	584,512,900	390.4	136	1,265,700	585,778,600	2.0%	390.4
8. ROXBURY, EAST AND SOUTH	2,170	335,102,700	285.2	192	2,459,500	337,562,200	1.1%	285.2
9. ROXBURY, CENTRAL	1,834	272,967,100	116.8	117	628,000	273,595,100	0.9%	116.8
10. ROXBURY, WEST	2,678	380,120,100	229.3	84	756,800	380,876,900	1.3%	229.3
11. ROXBURY, SOUTH, EGGLESTON SQ.	3,555	465,250,600	384.0	126	804,600	466,055,200	1.6%	384.0
12. ROXBURY, EAST	2,330	315,027,400	303.9	47	291,100	315,318,500	1.1%	303.9
13. DORCHESTER, SAVIN HILL	3,187	564,771,400	429.7	261	3,244,000	568,015,400	1.9%	429.7
14. DORCHESTER, WEST	4,349	517,799,000	499.8	129	828,400	518,627,400	1.7%	499.8
15. DORCHESTER, NORTH CENTRAL	3,051	375,349,000	322.2	119	667,600	376,016,600	1.3%	322.2
16. DORCHESTER, SOUTH	5,737	864,763,500	761.0	291	2,797,800	867,561,300	2.9%	761.0
17. DORCHESTER, CENTER	5,070	670,550,800	617.8	159	821,700	671,372,500	2.3%	617.8
18. HYDE PARK, MATTAPAN	13,861	1,838,089,400	2,446.2	408	4,334,800	1,842,424,200	6.2%	2,446.2
19. JAMAICA PLAIN, ROSLINDALE	6,143	1,008,304,500	829.1	165	1,309,700	1,009,614,200	3.4%	829.1
20. WEST ROXBURY, ROSLINDALE	13,573	1,973,657,600	2,140.6	438	3,458,100	1,977,115,700	6.6%	2,140.6
21. BRIGHTON, SOUTH	8,369	1,495,146,700	543.6	407	4,000,100	1,499,146,800	5.0%	543.6
22. ALLSTON, BRIGHTON, NORTH	6,723	1,318,654,200	962.8	491	70,692,400	1,389,346,600	4.7%	962.8
TOTAL	128,647	\$28,265,659,108	14,297.0	9,597	\$1,519,099,161	\$29,784,758,269	100.0%	14,297.0
PERCENT OF TOTAL		94.9%			5.1%	100.0%		

Note: Assessed values do not reflect the impact of residential exemptions.
Source: City of Boston Assessing Department

ASSESSED VALUATION OF TAXABLE REAL AND PERSONAL PROPERTY BY WARD * **FISCAL 1986-1992**

WARD	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	% OF FY92 TOTAL	% CHANGE FY86-92	% CHANGE FY91-92
1. EAST BOSTON	\$811,911,317	\$941,673,500	\$1,067,715,200	\$1,363,099,500	\$1,303,469,500	\$1,248,547,400	\$1,158,192,800	3.9%	42.7%	-7.2%
2. CHARLESTOWN	360,012,201	459,455,600	620,695,400	908,307,004	930,520,800	978,771,500	835,662,900	2.8%	132.1%	-14.6%
3. BOSTON PROPER	5,845,760,385	6,964,288,662	8,230,013,276	9,283,372,171	9,364,543,851	9,550,556,240	6,854,605,881	23.0%	17.3%	-28.2%
4. BACK BAY, SOUTH	2,419,531,714	2,753,468,320	3,041,781,704	3,084,759,504	3,172,945,908	3,260,474,916	2,607,832,200	8.8%	7.8%	-20.0%
5. BACK BAY	2,663,702,478	3,206,740,165	3,826,388,465	4,689,876,877	4,728,612,777	4,774,776,800	3,847,120,100	12.9%	44.4%	-19.4%
6. SOUTH BOSTON, NORTH	951,131,898	1,094,609,889	1,341,187,677	1,667,251,054	1,675,601,662	1,725,628,412	1,402,917,188	4.7%	47.5%	-18.7%
7. SOUTH BOSTON, SOUTH	311,369,600	379,308,500	466,598,900	700,869,300	680,364,500	685,092,800	585,778,600	2.0%	88.1%	-14.5%
8. ROXBURY, EAST AND SOUTH	201,447,400	240,539,400	285,920,100	391,168,000	403,157,000	396,972,900	337,562,200	1.1%	67.6%	-15.0%
9. ROXBURY, CENTRAL	135,421,400	170,927,900	224,229,200	294,351,300	306,397,500	323,987,600	273,595,100	0.9%	102.0%	-15.6%
10. ROXBURY, WEST	165,015,200	206,414,600	264,185,300	395,889,900	412,850,000	418,266,300	380,876,900	1.3%	130.8%	-8.9%
11. ROXBURY, SOUTH, EGGLESTON SQ.	225,490,900	278,063,200	345,238,800	491,150,900	499,366,400	515,797,600	466,055,200	1.6%	106.7%	-9.6%
12. ROXBURY, EAST	165,161,713	207,898,700	245,217,700	326,365,100	330,529,200	350,631,100	315,318,500	1.1%	90.9%	-10.1%
13. DORCHESTER, SAVIN HILL	268,387,002	318,787,800	396,065,700	577,365,500	607,784,300	619,605,200	568,015,400	1.9%	111.6%	-8.3%
14. DORCHESTER, WEST	230,448,200	284,523,500	344,511,800	521,164,200	534,231,700	545,309,600	518,627,400	1.7%	125.1%	-4.9%
15. DORCHESTER, NORTH CENTRAL	179,739,000	222,371,800	274,530,600	390,494,600	392,139,700	394,640,000	376,016,600	1.3%	109.2%	-4.7%
16. DORCHESTER, SOUTH	459,102,601	555,405,200	675,460,400	925,768,400	963,892,500	968,568,100	867,561,300	2.9%	89.0%	-10.4%
17. DORCHESTER, CENTER	321,924,500	395,621,700	493,945,600	708,878,400	720,004,500	735,566,500	671,372,500	2.3%	108.5%	-8.7%
18. HYDE PARK, MATTAPAN	969,037,562	1,169,395,200	1,406,126,200	1,993,270,050	2,012,024,750	2,023,090,900	1,842,424,200	6.2%	90.1%	-8.9%
19. JAMAICA PLAIN, ROSLINDALE	516,982,915	647,815,900	802,361,400	1,079,423,400	1,085,219,400	1,109,793,700	1,009,614,200	3.4%	95.3%	-9.0%
20. WEST ROXBURY, ROSLINDALE	1,154,766,106	1,427,945,400	1,735,664,600	2,203,596,300	2,202,389,300	2,238,804,300	1,977,115,700	6.6%	71.2%	-11.7%
21. BRIGHTON, SOUTH	944,415,023	1,186,597,369	1,448,238,899	1,817,963,509	1,833,136,400	1,847,464,900	1,499,146,800	5.0%	58.7%	-18.9%
22. ALLSTON, BRIGHTON, NORTH	948,662,365	1,103,587,770	1,287,549,670	1,619,287,170	1,627,218,770	1,646,412,400	1,389,346,600	4.7%	46.5%	-15.6%
TOTAL	\$20,249,421,480	\$24,215,440,075	\$28,823,626,591	\$35,433,672,139	\$35,786,400,418	\$36,358,759,168	\$29,784,758,269	100.0%	47.1%	-18.1%

* Valuation on January 1st of each year is used to compute subsequent fiscal year tax rates.

† Note: Assessed values do not reflect the impact of residential exemptions.

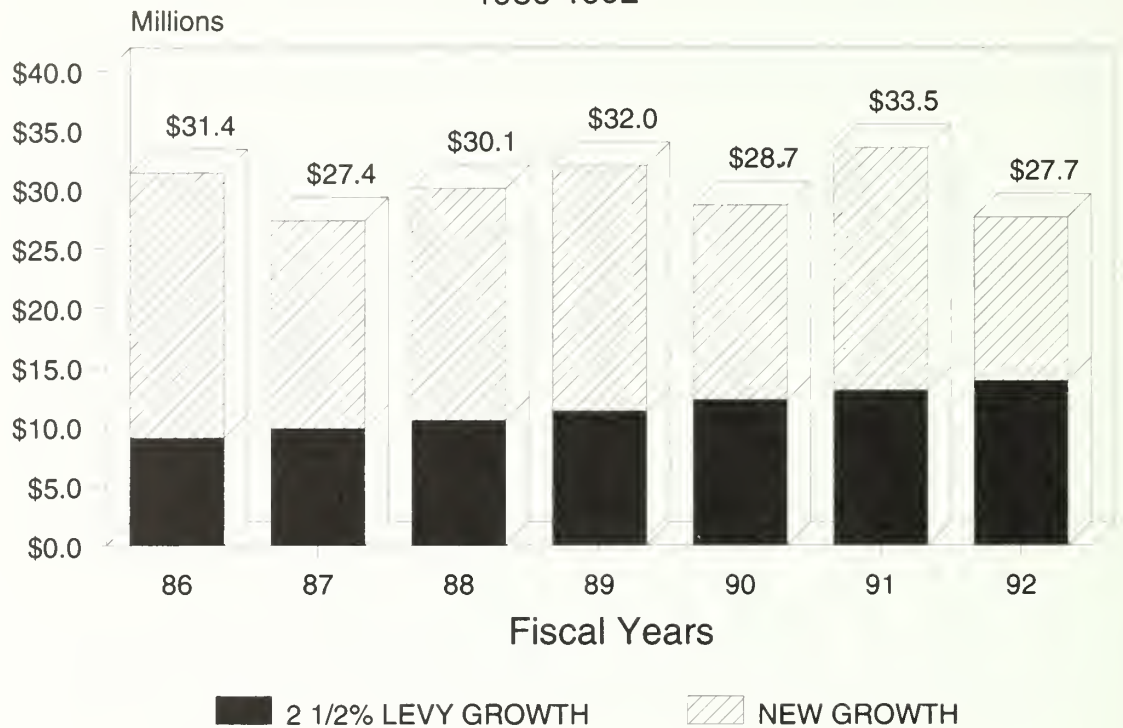
†Source: City of Boston Assessing Department.

FISCAL YEARS 1986-1992

	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FY86-92 % CHANGE	FY91-92 % CHANGE
TAXABLE ASSESSED VALUE									
C,I,P	\$10,476,296,732	\$12,083,784,598	\$13,791,513,115	\$15,070,168,339	\$15,183,415,903	\$15,468,522,460	\$11,771,606,524	12.4%	-23.9%
R	9,773,124,748	12,131,655,477	15,032,113,476	20,363,503,800	20,602,984,515	20,890,236,708	18,013,151,745	84.3%	-13.8%
TOTAL	\$20,249,421,480	\$24,215,440,075	\$28,823,626,591	\$35,433,672,139	\$35,786,400,418	\$36,358,759,168	\$29,784,758,269	47.1%	-18.1%
VALUE AS % OF TOTAL									
C,I,P	51.7%	49.9%	47.8%	42.5%	42.4%	42.5%	39.5%		
R	48.3%	50.1%	52.2%	57.5%	57.6%	57.5%	60.5%		
PROPERTY TAX LEVY									
C,I,P	\$270,803,608	\$284,581,620	\$298,724,174	\$338,174,577	\$362,889,888	\$388,105,229	\$403,412,956	49.0%	3.9%
R	123,789,327	137,334,612	153,149,142	145,550,910	156,236,662	166,963,984	179,845,450	45.3%	7.7%
TOTAL	\$394,592,935	\$421,916,232	\$451,873,316	\$483,725,487	\$519,126,550	\$555,069,213	\$583,258,406	47.8%	5.1%
LEVY AS % OF TOTAL									
C,I,P	68.6%	67.4%	66.1%	69.9%	69.9%	69.9%	69.2%	0.8%	-1.1%
R	31.4%	32.6%	33.9%	30.1%	30.1%	30.1%	30.8%	-1.7%	2.5%
LEVY CHANGE FROM PRIOR YEAR									
C,I,P	\$18,410,553	\$13,778,012	\$14,142,554	\$39,450,403	\$24,715,311	\$25,215,341	\$15,307,727		
R	12,960,166	13,545,285	15,814,530	(7,598,232)	10,685,752	10,727,322	12,881,466		
TOTAL C,I,P/R	\$31,370,719	\$27,323,297	\$29,957,084	\$31,852,171	\$35,401,063	\$35,942,663	\$28,189,193		
TOTAL C,I,P/R % CHANGE	8.6%	6.9%	7.1%	7.0%	7.3%	6.9%	5.1%		
TAX RATE/THOUSAND									
C,I,P	\$25.85	\$23.55	\$21.66	\$22.44	\$23.90	\$25.09	\$34.27	32.6%	36.6%
R	\$13.46	\$12.02	\$10.77	\$7.97	\$8.45	\$8.93	\$11.18	-16.9%	25.2%
EFFECTIVE TAX RATE	1.9%	1.7%	1.6%	1.4%	1.5%	1.5%	2.0%		

Note: C= Commercial, I= Industrial, P= Personal Property and R = Residential Property.
Effective Tax Rate= Tax Levy divided by the Market Value of Property, which in this table is considered to be the same as assessed value.
Source: Boston Tax Rate Recapitulation Sheets and City of Boston Assessing Department.

TAX LEVY GROWTH 1986-1992



* Does not include amended growth

GROWTH IN TAX LEVY FISCAL YEARS 1986-1992

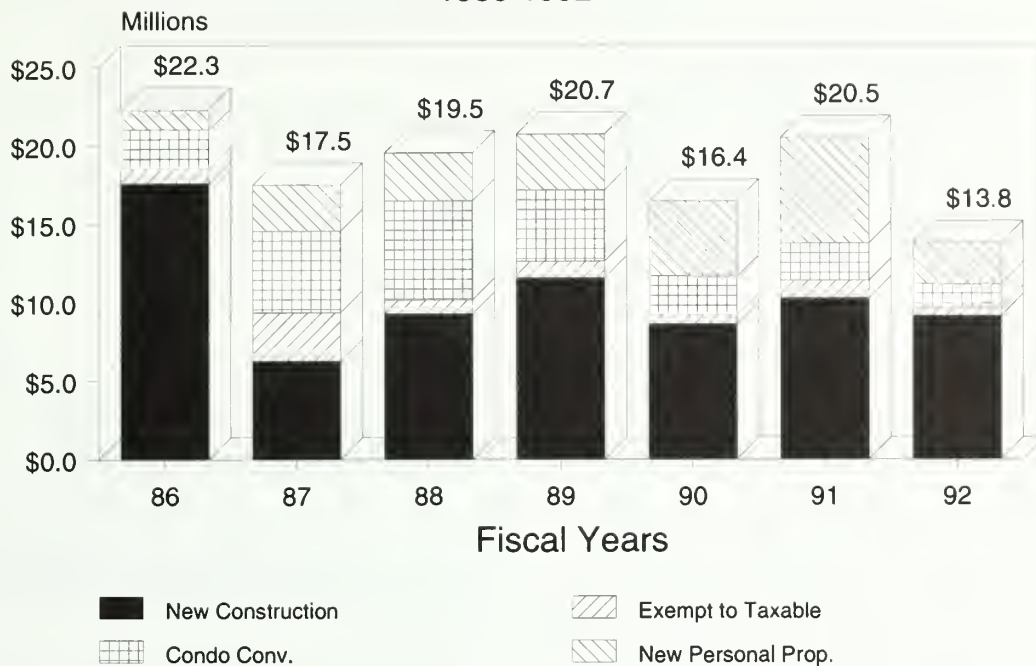
	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991
PRIOR YEAR LEVY LIMIT	\$363,222,217	\$394,628,947	\$421,985,281	\$452,057,527	\$490,502,865	\$521,582,297
2 1/2% LEVY GROWTH	9,080,555	9,865,724	10,549,632	11,301,438	12,262,572	13,039,557
NEW GROWTH	22,326,175	17,490,610	19,522,615	20,701,568	16,416,862	20,472,162
AMENDED GROWTH *	NA	NA	NA	6,442,332	2,400,000	700,000
TOTAL LEVY LIMIT	\$394,628,947	\$421,985,281	\$452,057,528	\$490,502,865	\$521,582,299	\$555,794,016
% INCREASE OVER PRIOR YEAR	8.6%	6.9%	7.1%	8.5%	6.3%	6.6%
PROPERTY TAX LEVY	\$394,592,935	\$421,916,232	\$451,873,316	\$483,725,487	\$519,126,550	\$555,069,213
INCREASE OVER PRIOR YEAR	\$31,370,719	\$27,323,297	\$29,957,084	\$31,852,171	\$35,401,063	\$35,942,663
PERCENT	8.6%	6.9%	7.1%	7.0%	7.3%	6.9%
EXCESS LEVY CAPACITY **	\$36,012	\$69,049	\$184,212	\$335,046	\$55,749	\$24,803
% OF LEVY LIMIT INCREASE						
2 1/2 LEVY GROWTH	28.9%	36.1%	35.1%	29.4%	39.5%	38.1%
NEW GROWTH	71.1%	63.9%	64.9%	53.8%	52.8%	59.8%
	NA	NA	NA	16.8%	7.7%	2.0%

* Adjustment to FY89 levy limit to reflect enactment of CH.195 of the Acts of 1989, which allows the City to tax the the personal property of airlines from fiscal 1989 forward. FY90 and FY91 adjustment reflects assessments omitted.

** Represents the difference between the levy limit and the tax levy due to the rounding down of the tax levy to the nearest penny to insure the levy does not exceed 2 1/2% of the prior year's levy. Boston's tax levy each year is at the maximum levy limit.

Source: City of Boston Assessing Department.

ANALYSIS OF NEW GROWTH 1986-1992



ANALYSIS OF NEW GROWTH IN PROPERTY TAX LEVY FISCAL YEARS 1986-1992

	CLASS	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992
NEW CONSTRUCTION	R	\$661,751	\$594,967	\$1,049,893	\$1,005,839	\$820,771	\$904,513	\$1,443,350
	C,I	16,931,216	5,660,342	8,210,170	10,535,912	7,775,189	9,341,642	7,664,690
EXEMPT TO TAXABLE	R	\$273,838	\$271,276	\$528,419	\$102,287	\$117,517	\$178,382	\$52,332
	C,I	688,572	2,827,230	358,932	958,314	471,048	948,866	482,506
CONDO CONVERSIONS, PARCEL SUBDIVISIONS	R	\$2,147,768	\$2,751,521	\$3,444,833	\$3,623,009	\$1,759,386	\$1,663,609	\$1,290,821
	C,I	337,011	2,444,267	2,870,774	920,522	717,131	703,301	225,569
NEW PERSONAL PROPERTY ACCOUNTS	P	\$1,286,019	\$2,941,007	\$3,059,594	\$3,555,685	\$4,755,820	\$6,731,849	\$2,612,192
TOTAL CIP		\$19,242,818	\$13,872,846	\$14,499,470	\$15,970,433	\$13,719,188	\$17,725,658	\$10,984,957
TOTAL R		\$3,083,357	\$3,617,764	\$5,023,145	\$4,731,135	\$2,697,674	\$2,746,504	\$2,786,503
GRAND TOTAL		\$22,326,175	\$17,490,610	\$19,522,615	\$20,701,568	\$16,416,862	\$20,472,162	\$13,771,460
TOTAL CIP AS % OF TOTAL		86.2%	79.3%	74.3%	77.1%	83.6%	86.6%	79.8%
TOTAL R AS % OF TOTAL		13.8%	20.7%	25.7%	22.9%	16.4%	13.4%	20.2%

Note: C= Commercial, I= Industrial, P= Personal and R= Residential Property.
 Source: City of Boston Assessing Department.

**CITY OF BOSTON RESIDENTIAL EXEMPTION
PROPERTY TAX CLASSIFICATION
FISCAL YEARS 1986-1992**

	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989 *	FISCAL 1990	FISCAL 1991	FISCAL 1992
RESIDENTIAL VALUE	\$9,773,124,748	\$12,131,655,477	\$15,032,113,476	\$20,363,503,800	\$20,602,984,515	\$20,890,236,708	\$18,013,151,745
AVERAGE VALUE EXEMPTION	\$9,753	\$11,603	\$13,859	\$36,033	\$36,222	\$36,201	\$31,114
AVERAGE TAX EXEMPTION	\$131.28	\$139.47	\$149.26	\$287.18	\$306.08	\$323.27	\$347.85
NUMBER OF PARCELS	59,039	61,443	59,184	59,761	51,735	57,328	61,927
TOTAL VALUE EXEMPTION	\$575,807,367	\$712,923,129	\$820,231,056	\$2,153,368,113	\$1,873,945,170	\$2,075,330,928	\$1,926,796,678
% OF TOTAL	5.9%	5.9%	5.5%	10.6%	9.1%	9.9%	10.7%
REVISED VALUE	\$9,197,317,381	\$11,418,732,348	\$14,211,882,420	\$18,210,135,687	\$18,729,039,345	\$18,814,905,780	\$16,086,355,067
TOTAL TAX EXEMPTION	\$7,750,367	\$8,569,336	\$8,833,888	\$17,162,344	\$15,834,837	\$18,532,705	\$21,541,587
TAX RATE	\$13.46	\$12.02	\$10.77	\$7.97	\$8.45	\$8.93	\$11.18

AVERAGE VALUE AND TAX BILL

SINGLE FAMILY (R1)

AVERAGE VALUE	\$82,246	\$99,940	\$119,895	\$163,125	\$162,945	\$163,569	\$142,643
VALUE LESS EXEMPTION	72,493	88,337	106,036	127,092	126,723	127,368	111,529
AVERAGE TAX BILL	1,107	1,201	1,291	1,300	1,377	1,461	1,595
TAX LESS EXEMPTION	976	1,062	1,142	1,013	1,071	1,137	1,247
TAX SAVINGS	131	139	149	287	306	323	348

TWO FAMILY (R2)

AVERAGE VALUE	\$89,175	\$110,059	\$132,280	\$182,684	\$182,819	\$183,199	\$165,706
VALUE LESS EXEMPTION	79,422	98,456	118,421	146,651	146,597	146,998	134,592
AVERAGE TAX BILL	1,200	1,323	1,425	1,456	1,545	1,636	1,853
TAX LESS EXEMPTION	1,069	1,183	1,275	1,169	1,239	1,313	1,505
TAX SAVINGS	131	139	149	287	306	323	348

THREE FAMILY (R3)

AVERAGE VALUE	\$80,829	\$100,389	\$125,411	\$182,824	\$182,680	\$182,959	\$167,782
VALUE LESS EXEMPTION	71,076	88,786	111,552	146,791	146,458	146,758	136,668
AVERAGE TAX BILL	1,088	1,207	1,351	1,457	1,544	1,634	1,876
TAX LESS EXEMPTION	957	1,067	1,201	1,170	1,238	1,311	1,528
TAX SAVINGS	131	139	149	287	306	323	348

* Beginning in FY89, the maximum residential exemption factor increased from 10% to 20% of the average assessed value of all class one residential parcels. This applies only to the taxpayer's principal residence.
Source: City of Boston Assessing Department

CONDOMINIUM VALUES 1986-1992



ANALYSIS OF RESIDENTIAL AND COMMERCIAL CONDOMINIUM VALUES FISCAL YEARS 1986-1992

PROPERTY	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FY86-92 % CHANGE	FY91-92 % CHANGE
CONDOMINIUM DWELLING RESIDENTIAL	\$1,730,670,555	\$2,451,963,725	\$3,418,435,654	\$5,014,253,700	\$5,360,305,300	\$5,589,489,600	\$4,814,391,500	178.2%	-13.9%
COMMERCIAL CONDOMINIUM RESIDENTIAL	33,900	294,900	48,000	0	0	0	0	N/A	N/A
COMMERCIAL CONDOMINIUM	201,655,300	273,762,000	399,736,000	647,853,004	774,407,000	767,488,500	456,346,700	126.3%	-40.5%
MIXED USE CONDOMINIUM	563,245	698,975	475,146	0	0	0	0	N/A	N/A
TOTAL CONDOMINIUMS	\$1,932,923,000	\$2,726,719,600	\$3,818,694,800	\$5,662,106,704	\$6,134,712,300	\$6,356,978,100	\$5,270,738,200	172.7%	-17.1%
% VALUE CHANGE OVER PRIOR YEAR	41.8%	41.1%	40.0%	48.3%	8.3%	3.6%	-17.1%		
% OF TOTAL TAXABLE REAL VALUE	10.4%	12.1%	14.1%	16.5%	17.7%	18.2%	18.6%		

Source: City of Boston Assessing Department.

ASSESSMENT AND TAXATION OF TOWER BUILDINGS IN DOWNTOWN BOSTON FISCAL YEARS 1991, AND 1992

TOWER +	VALUE		SQUARE FEET	ACTUAL TAX		TAX PER SQUARE FOOT	
	FISCAL 1991	FISCAL 1992	FISCAL 1992	FISCAL 1991	FISCAL 1992	FISCAL 1991	FISCAL 1992
1 FIRST NATIONAL BANK	\$326,600,000	\$217,983,000	1,192,892	\$8,194,394	\$7,470,277	\$6.04	\$6.26
2 60 STATE STREET	207,917,500	121,568,500	849,757	5,216,650	4,166,152	6.41	4.90
3 1 BOSTON PLACE	167,162,500	106,374,000	768,834	4,194,107	3,645,437	5.67	4.74
4 HANCOCK TOWER	405,606,000	223,145,000	1,597,535	10,176,655	7,647,179	5.50	4.79
5 1 WASHINGTON MALL	34,236,500	21,078,500	190,838	858,994	722,360	5.99	3.79
6 1,2,3 CENTER PLAZA	109,500,000	53,456,400	576,204	2,747,355	1,831,951	4.77	3.18
7 SHAWMUT BANK-FEDERAL ST.	244,087,000	169,486,000	1,102,524	6,124,143	5,808,285	5.55	5.27
8 STATE STREET BANK	157,397,500	97,804,000	837,779	3,949,103	3,351,743	5.16	4.00
9 KEYSTONE BUILDING	163,752,500	69,239,000	744,708	4,108,550	2,372,821	5.51	3.19
10 28 STATE STREET	113,603,500	53,989,500	579,736	2,850,312	1,850,220	4.86	3.19
11 FEDERAL RESERVE BANK	169,971,500	88,010,500	607,232	4,264,585	3,016,120	5.04	4.97
12 265 FRANKLIN STREET	84,613,500	54,352,000	316,515	2,122,953	1,862,643	6.52	5.88
13 1 POST OFFICE SQUARE	189,163,500	122,025,000	763,348	4,746,112	4,181,797	6.24	5.48
14 50 MILK STREET	55,664,000	40,592,500	266,177	1,396,610	1,391,105	5.31	5.23
15 EXCHANGE PL. 53 STATE ST.	288,491,000	205,546,000	1,125,056	7,238,239	7,044,061	6.70	6.26
16 260 FRANKLIN STREET	88,489,000	57,274,500	348,900	2,220,189	1,962,797	6.04	5.63
17 1 FINANCIAL CENTER	280,087,500	198,220,000	1,135,522	7,027,395	6,792,999	6.42	5.98
18 COPLEY PLACE	281,979,500	199,168,500	1,234,309	7,074,866	6,825,504	5.73	5.53
19 MARKET PLACE CENTER	87,590,000	59,956,000	357,623	2,197,633	2,054,692	6.15	5.75
20 155 FEDERAL STREET	38,938,000	29,653,000	190,374	976,954	1,016,208	5.13	5.34
21 399 BOYLSTON STREET	45,864,000	29,899,500	224,970	1,150,728	1,024,656	4.50	4.55
22 1 EXETER PLACE**	30,020,500	24,881,500	208,519	753,214	852,689	4.15	4.09
23 INTERNATIONAL PLACE-1	229,452,000	193,643,500	976,272	5,756,951	6,636,163	5.69	6.80
SUB-TOTAL	\$3,800,187,000	\$2,437,346,400	\$16,195,624	\$95,346,692	\$83,527,861	\$5.73	\$5.16
24 99 SUMMER ST. **	\$58,087,000	\$44,703,000	270,637	\$1,457,403	\$1,531,972	\$5.36	\$5.66
25 855 BOYLSTON ST.	29,039,000	24,010,500	135,886	728,589	822,840	5.34	6.06
26 75 FEDERAL ST.	37,819,000	26,962,000	245,025	948,879	923,988	3.72	3.77
27 ROWES WHARF **	82,162,000	54,927,000	343,899	2,061,445	1,882,348	5.94	5.47
28 101 ARCH ST. **	81,061,000	59,360,000	400,886	2,033,820	2,034,267	5.02	5.07
29 101 FEDERAL ST.	102,371,000	75,022,000	536,120	2,568,488	2,571,004	4.60	4.80
30 500 BOYLSTON ST.	138,133,000	103,958,000	705,180	3,465,757	3,562,641	4.91	5.05
31 75 STATE ST. **	120,788,000	87,641,000	766,600	3,030,571	3,003,457	4.07	3.92
32 21 CUSTOM HOUSE **	19,629,900	15,426,000	93,043	492,514	528,649	5.39	5.68
33 20 CUSTOM HOUSE **	30,970,400	23,290,000	144,645	777,047	798,148	5.32	5.52
34 125 SUMMER ST. **	83,761,000	71,695,500	463,458	2,101,563	2,457,005	4.53	5.30
35 64-70 BROAD ST. **	2,400,000	1,918,000	12,648	60,216	65,730	4.76	5.20
36 1 BOWDOIN SQ. **	13,168,000	9,260,000	131,682	330,385	317,340	2.51	2.41
37 64 FRANKLIN ST. **	11,205,500	5,993,000	78,500	281,146	205,380	3.58	2.62
38 4 BEACON ST. **	26,735,000	21,443,500	290,000	670,781	734,869	2.31	2.53
39 125 HIGH ST. **	126,950,000	148,250,000	1,533,164	3,185,176	5,080,528	2.17	3.31
40 138 HIGH ST.	10,209,000	7,928,000	61,489	256,144	271,693	4.18	4.42
41 102 MASS. AVE.	14,011,000	10,899,000	111,915	351,536	373,509	3.14	3.34
42 211 BERKELEY **	9,470,000	7,669,000	78,930	237,602	262,817	2.47	3.33
43 200 HIGH ST. **	7,499,000	4,800,000	92,202	188,150	164,496	2.15	1.78
44 SOUTH STATION **	11,107,000	10,422,500	142,201	278,675	357,179	2.03	2.51
45 222 BERKELY **	19,951,000	27,812,500	519,422	500,571	953,134	0.96	1.83
46 INTERNATIONAL PLACE-2**	N/B	21,903,000	770,172		750,616	0.00	0.97
SUB-TOTAL NEW CONSTRUCTION	\$1,036,526,800	\$865,293,500	7,927,704	\$26,006,457	\$29,653,608	\$2.28	\$3.74
GRAND TOTAL - TOWER	\$4,836,713,800	\$3,302,639,900	24,123,328	\$115,597,460	\$113,181,469	\$4.29	\$4.69
TOTAL TAXABLE REAL PROPERTY	\$35,022,204,856	\$28,265,659,108		\$555,069,213	\$583,258,406		
TOWER AS % OF TOTAL TAXABLE REAL PROPERTY	13.8%	11.7%		20.8%	19.4%		

+ Tower is defined as: Class "A" buildings that have been built since 1960.

** New Construction not fully assessed.

N/B Not Built.

Source: City of Boston Assessing Department.

ANALYSIS OF TAX EXEMPT REAL PROPERTY IN BOSTON FISCAL YEAR 1992

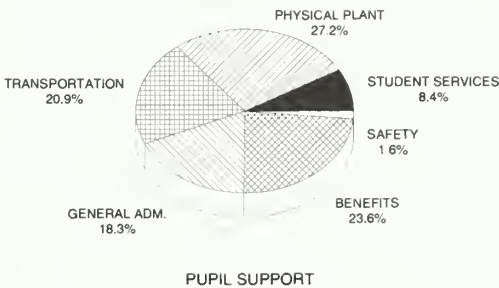
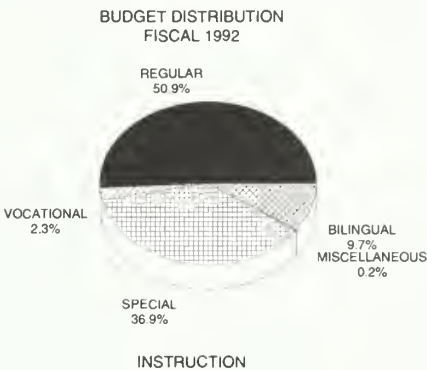
CATEGORY	NO. ITEMS	EXEMPT VALUATION	% OF EXEMPT	% TOTAL CITY	AREA/ACRES	% EXEMPT AREA	% CITY AREA
PUBLIC							
UNITED STATES	92	\$481,630,800	4.1%	1.2%	236.8	1.6%	0.8%
MASSACHUSETTS	1,138	2,541,025,808	21.7%	6.4%	7,452.6	50.0%	25.5%
BOSTON	5,485	3,312,950,908	28.3%	8.3%	4,310.9	28.9%	14.8%
OTHER PUBLIC	2	2,255,500	0.0%	0.0%	0.2	0.0%	0.0%
TOTAL PUBLIC	6,717	\$6,337,863,016	54.1%	15.9%	12,000.6	80.6%	41.1%
PRIVATE							
LITERARY	848	\$1,465,464,904	12.5%	3.7%	913.8	6.1%	3.1%
CHAR., BENEV., TEMP.	722	1,220,932,000	10.4%	3.1%	431.7	2.9%	1.5%
RELIGIOUS	805	477,391,400	4.1%	1.2%	1,033.6	6.9%	3.5%
121-A	495	2,102,185,008	18.0%	5.3%	295.2	2.0%	1.0%
OTHER PRIVATE	94	106,641,600	0.9%	0.3%	217.4	1.5%	0.7%
TOTAL PRIVATE	2,964	\$5,372,614,912	45.9%	13.4%	2,891.6	19.4%	9.9%
TOTAL TAX EXEMPT	9,681	\$11,710,477,928	100.0%	29.3%	14,892.2	100.0%	51.0%
TOTAL TAXABLE REAL PROPERTY	128,647	\$28,265,659,108	-----	70.7%	(23.3 sq.miles) 14,297.0	-----	49.0%
TOTAL TAXABLE & EXEMPT REAL PROPERTY	138,328	\$39,976,137,036	-----	100.0%	(22.3 sq.miles) 29,189.2 (45.6 sq.miles)	-----	100.0%

Source: City of Boston Assessing Department.

During the 1991-92 school year, over 57,000 students attended 116 Boston Public Schools. Total school staff consists of 6,960 full-time equivalent city-funded employees and 919 grant-funded employees, for a total of 7,878. Spending authority for the School Department for fiscal 1992 is \$386.5 million, a decline of 1.8% over fiscal 1991.

Expenditures

In fiscal 1992, the school budget was reduced for the first time since fiscal 1982, the first year of Proposition 2 1/2. From fiscal 1989 to fiscal 1991, School Department spending showed declining growth, increasing by 10.0%, 8.3%, and 4.8%, respectively. In fiscal 1992, the School Department's budget decreased by 1.8%. Salaries continue to represent the largest single expense item in the budget, accounting for 65.8% of the total fiscal 1992 budget. Teachers' salaries represented 44.6% of the total 1992 budget. The budget by program reveals that 62.5% of the operating budget is devoted to instructional programs. The school budget by program, from fiscal 1986 to fiscal 1992, shows that as a share of the total, the instruction budget decreased from 63.5% to 62.5%. During this same time, the regular education budget decreased from 35.1% of the total to 31.8%, while the special education budget increased from 18.6% to 23.1%



School Utilization

During the 1991-92 school year, the BPS is operating 116 schools, with a seating capacity of 69,206 and a utilization rate of 82.9%. Building utilization by level was 78.2% for elementary schools, 74.9% for middle and 98.5% for high schools. Of the 75 elementary schools, 14.7% are below 65% utilization, while 31.6% of the 19 middle schools were below this rate. None of the 15 high schools fell below the 65% utilization rate. The Department operates seven special schools, three of which are early learning centers.

Enrollment

Actual school enrollment this year is 57,400, an increase of 897 students over the 1990-91 school year. Hispanic and Black students accounted for the majority of this increase. Over the past five years, Hispanic enrollment increased by 25.2%, Oriental by 14.8% and Black by 2.0%. White enrollment decreased by 20.1%. Looking at enrollment by race, Black and Hispanic students represent 47.9% and 22.0% of the total respectively. White students represent 20.6% of total enrollment and Oriental students 9.1%. By program, regular education students represent 73.5% of total enrollment, special education students, 9.3% and bilingual students 15.7%.

Dropout Rate

The school cohort dropout rate, which tracks a class of 9th grade students throughout their high school career, has decreased in each of the three years since the graduating class of 1986. The class of 1990 registered a 32.7% dropout rate, the lowest since tracking on a cohort basis began. This rate measures the retention ability of the school system.

**BOSTON SCHOOL DEPARTMENT
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES
FISCAL YEARS 1984-1992
FIGURES IN 000'S**

DISCRETIONARY REVENUE	ACTUAL								BUDGET		% CHANGE FY84-FY92
	FISCAL 1984	FISCAL 1985	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992		
CITY APPROPRIATIONS	\$245,000	\$246,500	\$258,359	\$282,400	\$311,600	\$342,645	\$371,090	\$389,000	\$382,000	**	55.9%
GENERAL SCHOOL PLANNING & ENGINEERING	218,500 6,000	218,500 6,000	218,500 6,000	216,500 8,000	311,600 N/A	341,100 N/A	355,200 N/A	385,000 N/A	374,000 N/A		
SUPPLEMENTAL APPROPRIATIONS	20,500	22,000	33,859	57,900	0	1,545	15,890	4,000	8,000	**	
OTHER DISCRETIONARY FUNDING	\$0	\$12,062	\$9,782	\$10,778	\$9,781	\$6,475	\$6,954	\$4,590	\$4,500		
FEDERAL EMERGENCY AID	0	2,000	0	0	0	0	0	0	0		
FEDERAL IMPACT AID	0	1,500	2,543	2,414	0	2,035	2,693	498	500		
STATE EQUAL EDUCATION OPPORTUNITY	0	0	2,215	3,449	4,261	4,440	4,261	4,092	4,000		
USE OF PRIOR YEAR UNLIQUIDATED RESERVE	0	0	4,190	3,200	3,000	0	0	0	0		
CARRY FORWARD APPROPRIATIONS	0	8,562	834	0	0	0	0	0	0		
PROFESSIONAL DEVELOPMENT	0	0	0	1,715	2,520	0	0	0	0		
TOTAL	\$245,000	\$258,562	\$268,141	\$293,178	\$321,381	\$349,120	\$378,044	\$393,590	\$386,500		57.8%
CHANGE OVER PRIOR YEAR	\$10,700	\$13,562	\$9,579	\$25,036	\$28,203	\$27,739	\$28,924	\$15,546	(\$7,090)		
% CHANGE OVER PRIOR YEAR	4.6%	5.5%	3.7%	9.3%	9.6%	8.6%	8.3%	4.1%	-1.8%		
CHANGE-CITY APPROPRIATIONS OVER PRIOR	\$17,500	\$1,500	\$11,859	\$24,041	\$29,200	\$31,045	\$28,445	\$17,910	(\$7,000)		
% CHANGE-CITY APPROPRIATIONS OVER PRIOR	7.7%	0.6%	4.8%	9.3%	10.3%	10.0%	8.3%	4.8%	-1.8%		
DISCRETIONARY EXPENDITURES									-8		
GENERAL SCHOOL PURPOSES	\$236,438	\$257,728	\$272,004	\$300,798	\$328,359	\$361,866	\$381,371	\$393,563	\$386,984		63.7%
CHANGE OVER PRIOR YEAR	\$1,803,528	\$21,290	\$14,276	\$28,794	\$27,561	\$33,507	\$19,505	\$12,193	(\$6,579)		
% CHANGE OVER PRIOR YEAR	0.8%	9.0%	5.5%	10.6%	9.2%	10.2%	5.4%	3.2%	-1.7%		
SURPLUS (DEFICIT)	\$8,562	\$834	(\$3,862)	(\$7,620)	(\$6,978)	(\$12,746)	(\$3,327)	\$27	(\$484)	**	

* The City's Auditing Department includes an additional \$8.5 million. The Bureau deducts this amount from fiscal 1984 because it was available at year end and not spent, but carried forward into fiscal 1985 to fund fiscal 1985 expenditures.

** Assumes the \$8.0 million supplemental appropriation submitted by the Mayor to the City Council on March 10, 1992, will be approved.

Assumes budget imbalance of \$484,000 will be addressed through refinements of budget estimates or additional spending reductions.

Source: City of Boston Auditor's Reports, FY84-FY90, FY91 Auditor's Expense/Revenue Report, Boston Public Schools Budget, FY85-FY92.

**BOSTON PUBLIC SCHOOL DEPARTMENT BUDGET BY PROGRAM
FISCAL YEARS 1986-1992
FIGURES IN 000'S**

PROGRAM	BUDGETED AMOUNT						
	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992
INSTRUCTION	\$171,426	\$177,060	\$206,242	\$223,451	\$233,641	\$246,214	\$241,841
REGULAR EDUCATION	94,771	97,440	110,156	116,690	118,472	126,221	123,038
VOCATIONAL EDUCATION	12,502	11,422	10,867	11,120	9,536	6,272	5,498
SPECIAL EDUCATION	50,154	53,239	65,069	73,528	81,081	89,740	89,212
BILINGUAL EDUCATION	13,588	14,430	15,910	17,469	20,677	23,308	23,500
ADULT EDUCATION	268	322	355	358	388	410	364
SUMMER SESSION	143	206	218	231	275	263	229
BOSTON EDUCATION PLAN	---	---	3,667	4,055	3,214	0	0
PUPIL SUPPORT	\$98,706	\$115,940	\$119,644	\$128,128	\$144,249	\$149,996	\$145,143
STUDENT SERVICE	9,732	10,172	11,228	12,430	12,267	13,133	12,225
SAFETY	2,847	3,421	3,311	2,979	2,840	2,976	2,294
PHYSICAL PLANT	29,310	30,061	30,856	34,335	37,536	39,695	39,492
TRANSPORTATION	18,676	21,190	24,476	27,312	32,300	31,008	30,313
GENERAL ADMINISTRATION	18,355	27,901	24,663	23,212	26,440	30,952	26,629
EMPLOYEE BENEFITS	19,786	23,196	25,110	27,859	32,865	32,231	34,191
TOTAL SCHOOL BUDGET *	\$270,133	\$293,000	\$325,886	\$351,579	\$377,890	\$396,210	\$386,984
% CHANGE OVER PRIOR YEAR	4.1%	8.5%	11.2%	7.9%	7.5%	4.8%	-2.3%

PERCENTAGE DISTRIBUTION

PROGRAM	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992
INSTRUCTION	63.5%	60.4%	63.3%	63.6%	61.8%	62.1%	62.5%
REGULAR EDUCATION	35.1%	33.3%	33.8%	33.2%	31.4%	31.9%	31.8%
VOCATIONAL EDUCATION	4.6%	3.9%	3.3%	3.2%	2.5%	1.6%	1.4%
SPECIAL EDUCATION	18.6%	18.2%	20.0%	20.9%	21.5%	22.6%	23.1%
BILINGUAL EDUCATION	5.0%	4.9%	4.9%	5.0%	5.5%	5.9%	6.1%
ADULT EDUCATION	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
SUMMER SESSION	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
BOSTON EDUCATION PLAN	0.0%	0.0%	1.1%	1.2%	0.9%	0.0%	0.0%
PUPIL SUPPORT	36.5%	39.6%	36.7%	36.4%	38.2%	37.9%	37.5%
STUDENT SERVICE	3.6%	3.5%	3.4%	3.5%	3.2%	3.3%	3.2%
SAFETY	1.1%	1.2%	1.0%	0.8%	0.8%	0.8%	0.6%
PHYSICAL PLANT	10.9%	10.3%	9.5%	9.8%	9.9%	10.0%	10.2%
TRANSPORTATION	6.9%	7.2%	7.5%	7.8%	8.5%	7.8%	7.8%
GENERAL ADMINISTRATION	6.8%	9.5%	7.6%	6.6%	7.0%	7.8%	6.9%
EMPLOYEE BENEFITS	7.3%	7.9%	7.7%	7.9%	8.7%	8.1%	8.8%
TOTAL SCHOOL BUDGET *	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

* Budget totals include both City appropriations and other sources of discretionary funding accounted for on the BPS books during the current year. The City's final BPS budget may vary slightly from these results, owing principally to the Auditor's treatment of revenue sources such as Impact Aid, Indirect Cost Recovery and Prior Year Reserves.
Source: School Department Function Budget, FY86-FY92.

**BOSTON SCHOOL DEPARTMENT BUDGET
BY EXPENSE CATEGORY
FISCAL YEARS 1986-1992
FIGURES IN 000'S**

EXPENSE CATEGORY	BUDGETED AMOUNT							% DIST FY92
	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	
GENERAL SCHOOL PURPOSES	\$264,133	\$285,000	\$317,976	\$341,979	\$366,190	\$383,210	\$373,584	96.5%
SALARY EXPENSE	\$188,146	\$190,119	\$217,121	\$235,064	\$230,093	\$260,280	\$254,474	65.8%
TEACHERS	\$120,418	\$121,451	\$141,262	\$150,475	\$148,164	\$170,480	\$172,607	44.6%
REGULAR EDUCATION	66,794	68,864	78,009	80,265	76,070	84,776	83,559	21.6%
KINDERGARTEN	4,595	5,041	5,768	6,215	6,018	7,194	7,363	1.9%
VOCATIONAL	3,420	3,042	2,802	2,979	2,421	2,946	2,803	0.7%
BILINGUAL	11,455	12,134	13,553	15,020	16,507	19,606	20,109	5.2%
SPECIAL EDUCATION	22,430	22,753	28,005	30,298	31,433	39,022	39,792	10.3%
SPECIALISTS	5,890	3,328	5,685	7,578	7,160	7,059	8,770	2.3%
ITINERANT	2,349	2,343	2,887	3,076	3,222	3,821	5,396	1.4%
SUBSTITUTES	2,610	3,105	2,944	2,969	3,314	3,820	2,758	0.7%
O.T., LEAVE	875	840	1,610	2,075	2,019	2,236	2,058	0.5%
PUPIL SUPPORT	\$67,728	\$68,668	\$75,859	\$84,589	\$81,928	\$89,800	\$81,867	21.2%
ADMINISTRATORS	23,983	23,176	24,346	27,680	25,236	26,910	23,870	6.2%
SUPPORT PERSONNEL	12,724	12,755	14,084	16,077	16,037	18,034	17,482	4.5%
AIDES & MONITORS	5,103	5,544	7,431	8,277	9,023	10,601	9,937	2.6%
SEC./CLERICAL	5,683	6,301	6,658	7,996	7,813	8,257	7,443	1.9%
CUST./SAFETY/TECH.	16,095	16,382	16,872	18,458	18,068	19,494	17,864	4.6%
PART-TIME	4,140	4,509	6,468	6,101	5,751	6,504	5,271	1.4%
RESERVE +	\$11	\$9,689	\$6,673	\$4,672	\$22,645 ++	\$11,188	\$629	0.2%
NON-SALARY EXPENSES	\$75,976	\$85,192	\$94,183	\$102,243	\$113,453	\$111,741	\$118,480	30.6%
INSTRUCTIONAL SUPPLIES	4,617	6,774	6,581	6,181	3,832	3,651	2,691	0.7%
NON-INSTRUCTIONAL SUPPLIES					922	661	595	0.2%
UTILITIES/HEAT	12,051	13,253	11,605	11,784	11,697	12,596	13,805	3.6%
TRANSPORTATION	17,581	17,881	21,202	23,807	28,379	27,606	28,809	7.4%
EQUIPMENT	1,652	1,614	2,029	1,622	1,741	1,189	1,156	0.3%
EMPLOYEE BENEFITS	19,576	23,223	24,840	27,572	32,518	31,929	37,010	9.6%
PURCHASED SERVICES	19,843	21,818	27,247	30,613	33,705	33,284	33,555	8.7%
MISCELLANEOUS	656	628	679	665	660	825	859	0.2%
ALTERATIONS AND REPAIRS	\$6,000	\$8,000	\$7,910	\$9,600	\$11,700	\$13,000	\$13,400	3.5%
SALARY EXPENSES	1,312	1,371	1,429	1,704	1,792	1,950	2,164	0.6%
NON-SALARY EXPENSES	4,688	6,629	6,481	7,896	9,908	11,050	11,236	2.9%
GRAND TOTAL *	\$270,133	\$293,000	\$325,886	\$351,579	\$377,890	\$396,210	\$386,984	100%
% CHANGE OVER PRIOR YEAR	4.06%	8.47%	11.22%	7.88%	7.48%	4.85%	-2.33%	

+ BPS does not allocate the reserves in budget account format.

++ In fiscal 1990, \$15.4 million of the reserve was for collective bargaining.

* Budget totals include both City appropriations and other sources of discretionary funding accounted for on the BPS books during the budget year.

Source: Boston School Department Expense Budget, FY86-FY92

BOSTON PUBLIC SCHOOLS CAPACITY UTILIZATION DECEMBER, 1991

SCHOOL	COURT* CAPACITY	ASSIGN.** CAPACITY	DEC. 1991 ENROLLMENT	UTILIZATION RATES		SCHOOL	COURT* CAPACITY	ASSIGN.** CAPACITY	DEC. 1991 ENROLLMENT	UTILIZATION RATES		
				COURT	ASSIGNABLE					COURT	ASSIGNABLE	
ELEMENTARY						ELEMENTARY (CONTINUED)						
1 ADAMS	350	328	302	86.3%	92.1%	70 TOBIN	630	726	521	82.7%	71.8%	
2 AGASSIZ	770	1,004	841	109.2%	83.8%	71 TROTTER	650	734	635	97.7%	86.5%	
3 ALIGHIERI	170	218	160	94.1%	73.4%	72 TYNAN	500	548	410	82.0%	74.8%	
4 BALDWIN	350	474	308	88.0%	65.0%	73 WARREN-PRESCOTT	470	529	330	70.2%	62.4%	
5 BATES	300	324	270	90.0%	83.3%	74 WINSHIP	420	429	362	86.2%	84.4%	
6 BEETHOVEN	350	356	272	77.7%	76.4%	75 WINTHROP	380	574	270	71.1%	47.0%	
7 BLACKSTONE	1,200	1,043	953	79.4%	91.4%	TOTAL ELEMENTARY		36,910	37,875	29,620	80.2%	78.2%
8 BRADLEY	340	385	353	103.8%	91.7%	MIDDLE						
9 CHANNING	420	460	333	79.3%	72.4%	1 BARNES	750	804	893	119.1%	111.1%	
0 CHITTUCK	450	514	384	85.3%	74.7%	2 CLEVELAND	1,250	1,187	738	59.0%	62.2%	
1 CLAP	350	324	243	69.4%	75.0%	3 CURLEY	1,100	912	640	58.2%	70.2%	
2 CONDON	1,000	955	777	77.7%	81.4%	4 DEARBORN	400	660	393	98.3%	59.5%	
3 CONLEY	400	332	263	65.8%	79.2%	5 EDISON	700	835	660	94.3%	79.0%	
4 CURLEY,J.	350	380	360	102.9%	94.7%	6 EDWARDS	670	624	545	81.3%	87.3%	
5 DEVER	700	652	475	67.9%	72.9%	7 GAVIN	1,050	528	475	45.2%	90.0%	
6 DICKERMAN	350	433	269	76.9%	62.1%	8 IRVING	1,040	916	711	68.4%	77.6%	
7 ELIOT	430	337	204	47.4%	60.5%	9 KING	840	738	452	53.8%	61.2%	
8 ELLIS	550	610	537	97.6%	88.0%	10 LEWENBERG	900	721	526	58.4%	73.0%	
9 EMERSON	300	449	302	100.7%	67.3%	11 LEWIS	450	384	252	56.0%	65.6%	
0 ENDICOTT	280	274	132	47.1%	48.2%	12 McCORMACK	900	865	634	70.4%	73.3%	
1 EVERETT	400	424	364	91.0%	85.8%	13 ROGERS	1,000	576	512	51.2%	88.9%	
2 FARRAGUT	290	326	261	90.0%	80.1%	14 SHAW	800	492	260	32.5%	52.8%	
3 FIFIELD	500	414	293	58.6%	70.8%	15 TAFT	750	528	510	68.0%	96.6%	
4 FULLER	300	330	233	77.7%	70.6%	16 THOMPSON	600	548	319	53.2%	58.2%	
5 GARDNER	550	564	487	88.5%	86.3%	17 TIMILTY	650	570	496	76.3%	87.0%	
6 GARFIELD	450	335	317	70.4%	94.6%	18 WHEATLEY	350	392	237	67.7%	60.5%	
7 GREENWOOD	550	556	514	93.5%	92.4%	19 WILSON	1,050	788	529	50.4%	67.1%	
8 GREENWOOD,S.	800	500	340	42.5%	68.0%	TOTAL MIDDLE		15,250	13,068	9,782	64.1%	74.9%
9 GREW	350	389	360	102.9%	92.5%	HIGH SCHOOL						
0 GUILD	350	257	203	58.0%	79.0%	1 BOSTON	1,000	954	995	99.5%	104.3%	
1 HALE	250	249	190	76.0%	76.3%	2 BRIGHTON	1,250	791	1,140	91.2%	144.1%	
2 HALEY	325	380	334	102.8%	87.9%	3 BURKE	1,050	678	742	70.7%	109.4%	
3 HAMILTON	390	426	222	56.9%	52.1%	4 CHARLESTOWN	1,100	1,107	966	87.8%	87.3%	
4 HENNIGAN	950	815	656	69.1%	80.5%	5 SNOWDEN (COPLEY)	550	480	507	92.2%	105.6%	
5 HERNANDEZ	220	350	390	177.3%	111.4%	6 DORCHESTER	1,100	863	744	67.6%	86.2%	
6 HIGGINSON	310	270	181	58.4%	67.0%	7 EAST BOSTON	1,200	1,134	985	82.1%	86.9%	
7 HOLLAND	1,000	966	624	62.4%	64.6%	8 ENGLISH	2,200	1,927	1,288	58.5%	66.8%	
8 HOLMES ***	N/A	N/A	103	N/A	N/A	9 HYDE PARK	1,100	892	863	78.5%	96.7%	
9 HURLEY	470	533	319	67.9%	59.8%	10 LATIN ACADEMY	1,260	1,260	1,349	107.1%	107.1%	
0 JACKSON-MANN	850	855	612	72.0%	71.6%	11 LATIN SCHOOL	2,160	2,298	2,316	107.2%	100.8%	
1 KENNEDY	550	601	516	93.8%	85.9%	12 MADISON PARK	2,400	1,279	1,713	71.4%	133.9%	
2 KENNEDY, P.	350	420	291	83.1%	69.3%	13 S. BOSTON	1,200	1,042	947	78.9%	90.9%	
3 KENNY	400	467	422	105.5%	90.4%	14 TECHNICAL	1,750	1,230	1,060	60.6%	86.2%	
4 KENT	675	692	531	78.7%	76.7%	15 WEST ROXBURY	1,400	1,322	1,377	98.4%	104.2%	
5 KILMER	300	393	326	108.7%	83.0%	TOTAL HIGH SCHOOL		20,720	17,257	16,992	82.0%	98.5%
6 LEE	1,000	978	621	62.1%	63.5%	SPECIAL						
7 MANNING	215	276	196	91.2%	71.0%	1 CARTER, W.	10	10	10	100.0%	100.0%	
8 MARSHALL	1,000	1,109	791	79.1%	71.3%	2 MANN, H.	129	129	129	100.0%	100.0%	
9 MASON	300	230	254	84.7%	110.4%	3 McKINLEY	363	363	363	100.0%	100.0%	
0 MATHER	800	676	633	79.1%	93.6%	4 ERLY LRNG CNTR(N)	111	111	111	100.0%	100.0%	
1 MATTAHUNT	1,000	1,092	833	83.3%	76.3%	5 ERLY LRNG CNTR(E)	174	174	174	100.0%	100.0%	
2 McKay	700	607	390	55.7%	64.3%	6 ERLY LRNG CNTR(W)	120	120	120	100.0%	100.0%	
3 MENDELL	300	283	213	71.0%	75.3%	7 TECH HIGH SCIENCE	99	99	99	100.0%	100.0%	
4 MOZART	250	230	196	78.4%	85.2%	TOTAL SPECIAL		1,006	1,006	1,006	100.0%	100.0%
5 MURPHY	1,000	944	770	77.0%	81.6%	116 GRANO TOTAL						
6 O'DONNELL	325	352	315	96.9%	89.5%	73,886		69,206	57,400	77.7%	82.9%	
7 O'HEARN	310	264	218	70.3%	82.6%							
8 OHRENBERGER	650	680	599	92.2%	88.1%							
9 OTIS	420	490	399	95.0%	81.4%							
0 PERKINS	400	361	282	70.5%	78.1%							
1 PERRY	350	290	165	47.1%	56.9%							
2 PHILBRICK	200	246	167	83.5%	67.9%							
3 QUINCY	800	997	891	111.4%	89.4%							
4 ROOSEVELT, F.	350	414	386	110.3%	93.2%							
5 RUSSELL	450	511	411	91.3%	80.4%							
6 SHAW, P.A.	490	419	312	63.7%	74.5%							
7 STONE	350	308	140	40.0%	45.5%							
8 SUMNER	530	580	469	88.5%	80.9%							
9 TAYLOR	680	634	614	90.3%	96.8%							

* Court Capacity was the old federal court standard for school capacity.
It is based on the maximum number of regular education students that can be assigned to a given classroom.
** Assignable Capacity is a standard that takes into account maximum class sizes for SPED and Bilingual programs.
*** Holmes Elementary School opened during the '91-92 school year.
Source: Boston Public Schools, Analysis of Students By Race And By Grade Report, December, 1991.

BOSTON PUBLIC SCHOOLS STUDENT ENROLLMENT BY GRADE BY RACE **1986-87 TO 1991-92**

	DECEMBER ENROLLMENT						CHANGE FROM PRIOR YEAR	PERCENTAGE DISTRIBUTION							
	KINDERGARTEN	BLACK	WHITE	ORIENTAL	HISPANIC	INOIAN		TOTAL	% CHANGE	BLACK	WHITE	ORIENTAL	HISPANIC	INOIAN	TOTAL
1986-87		2,819	2,826	589	1,233	20	7,487	144	37.7%	37.7%	7.9%	16.5%	0.3%	100.0%	
1987-88		2,736	2,538	550	1,134	20	6,978	(509)	39.2%	36.4%	7.9%	16.3%	0.3%	100.0%	
1988-89		2,921	2,634	620	1,311	31	7,517	539	38.9%	35.0%	8.2%	17.4%	0.4%	100.0%	
1989-90		3,093	2,516	637	1,351	35	7,632	115	40.5%	33.0%	8.3%	17.7%	0.5%	100.0%	
1990-91		3,451	2,437	669	1,630	42	8,229	597	41.9%	29.6%	8.1%	19.8%	0.5%	100.0%	
1991-92		3,631	2,234	709	1,787	46	8,407	178	43.2%	26.6%	8.4%	21.3%	0.5%	100.0%	
5 YEAR CHANGE (87-92)		812	(592)	120	554	26	920								
PERCENTAGE CHANGE		28.8%	-20.9%	20.4%	44.9%	130.0%	12.3%								
ELEMENTARY		BLACK	WHITE	ORIENTAL	HISPANIC	INOIAN	TOTAL	CHANGE FROM PRIOR YEAR	% CHANGE	BLACK	WHITE	ORIENTAL	HISPANIC	INOIAN	TOTAL
1986-87		10,677	4,815	1,570	4,291	101	21,454	(93)	-0.4%	49.8%	22.4%	7.3%	20.0%	0.5%	100.0%
1987-88		10,409	4,574	1,596	4,279	86	20,944	(510)	-2.4%	49.7%	21.8%	7.6%	20.4%	0.4%	100.0%
1988-89		10,525	4,365	1,660	4,450	69	21,069	125	0.6%	50.0%	20.7%	7.9%	21.1%	0.3%	100.0%
1989-90		10,627	4,377	1,680	4,670	74	21,428	359	1.7%	49.6%	20.4%	7.8%	21.8%	0.3%	100.0%
1990-91		10,535	4,210	1,734	4,870	84	21,433	5	0.0%	49.2%	19.6%	8.1%	22.7%	0.4%	100.0%
1991-92		10,580	4,142	1,779	5,030	99	21,630	197	0.9%	48.9%	19.1%	8.2%	23.3%	0.5%	100.0%
5 YEAR CHANGE (87-92)		(97)	(673)	209	739	(2)	176								
PERCENTAGE CHANGE		-0.9%	-14.0%	13.3%	17.2%	-2.0%	0.8%								
MIDDLE SCHOOL		BLACK	WHITE	ORIENTAL	HISPANIC	INDIAN	TOTAL	CHANGE FROM PRIOR YEAR	% CHANGE	BLACK	WHITE	ORIENTAL	HISPANIC	INOIAN	TOTAL
1986-87		5,600	2,985	973	2,182	64	11,804	(44)	-0.4%	47.4%	25.3%	8.2%	18.5%	0.5%	100.0%
1987-88		5,634	2,781	962	2,196	60	11,633	(171)	-1.4%	48.4%	23.9%	8.3%	18.9%	0.5%	100.0%
1988-89		5,641	2,594	965	2,331	52	11,583	(50)	-0.4%	48.7%	22.4%	8.3%	20.1%	0.4%	100.0%
1989-90		5,645	2,553	995	2,478	53	11,724	141	1.2%	48.1%	21.8%	8.5%	21.1%	0.5%	100.0%
1990-91		5,539	2,498	969	2,487	41	11,534	(190)	-1.6%	48.0%	21.7%	8.4%	21.6%	0.4%	100.0%
1991-92		5,625	2,343	994	2,634	45	11,641	107	0.9%	48.3%	20.1%	8.5%	22.6%	0.4%	100.0%
5 YEAR CHANGE (87-92)		25	(642)	21	452	(19)	(163)								
PERCENTAGE CHANGE		0.4%	-21.5%	2.2%	20.7%	-29.7%	-1.4%								

BOSTON PUBLIC SCHOOLS STUDENT ENROLLMENT BY GRADE BY RACE 1986-87 TO 1991-92 (CONTINUED)

HIGH SCHOOL	DECEMBER ENROLLMENT					TOTAL	CHANGE FROM PRIOR YEAR	% CHANGE	PERCENTAGE DISTRIBUTION					TOTAL
	BLACK	WHITE	ORIENTAL	HISPANIC	INDIAN				BLACK	WHITE	ORIENTAL	HISPANIC	INDIAN	
1986-87	7,867	4,178	1,400	2,378	67	15,890	(298)	-1.8%	49.5%	26.3%	8.8%	15.0%	0.4%	100.0%
1987-88	7,649	3,843	1,427	2,367	63	15,349	(541)	-3.4%	49.8%	25.0%	9.3%	15.4%	0.4%	100.0%
1988-89	7,567	3,517	1,502	2,494	65	15,145	(204)	-1.3%	50.0%	23.2%	9.9%	16.5%	0.4%	100.0%
1989-90	7,397	3,281	1,620	2,682	56	15,036	(109)	-0.7%	49.2%	21.8%	10.8%	17.8%	0.4%	100.0%
1990-91	7,530	3,128	1,703	2,893	53	15,307	271	1.8%	49.2%	20.4%	11.1%	18.9%	0.3%	100.0%
1991-92	7,663	3,111	1,723	3,171	54	15,722	415	2.7%	48.7%	19.8%	11.0%	20.2%	0.3%	100.0%
5 YEAR CHANGE (87-92)	(204)	(1,067)	323	793	(13)	(168)								
PERCENTAGE CHANGE	-2.6%	-25.5%	23.1%	33.3%	-19.4%	-1.1%								
ALL LEVELS	BLACK	WHITE	ORIENTAL	HISPANIC	INDIAN	TOTAL	CHANGE FROM PRIOR YEAR	% CHANGE	BLACK	WHITE	ORIENTAL	HISPANIC	INDIAN	TOTAL
1986-87	7,867	4,178	1,400	2,378	67	15,890	(291)	-0.5%	49.5%	26.3%	8.8%	15.0%	0.4%	100.0%
1987-88	7,649	3,843	1,427	2,367	63	15,349	(541)	-3.4%	49.8%	25.0%	9.3%	15.4%	0.4%	100.0%
1988-89	7,567	3,517	1,502	2,494	65	15,145	(204)	-1.3%	50.0%	23.2%	9.9%	16.5%	0.4%	100.0%
1989-90	7,397	3,281	1,620	2,682	56	15,036	(109)	0.7%	49.2%	21.8%	10.8%	17.8%	0.4%	100.0%
1990-91	7,530	3,128	1,703	2,893	53	15,307	271	1.8%	49.2%	20.4%	11.1%	18.9%	0.3%	100.0%
1991-92	7,663	3,111	1,723	3,171	54	15,722	415	2.7%	48.7%	19.8%	11.0%	20.2%	0.3%	100.0%
5 YEAR CHANGE (87-92)	(204)	(1,067)	323	793	(13)	(168)								
PERCENTAGE CHANGE	-2.6%	-25.5%	23.1%	33.3%	-19.4%	-1.1%								

Source: Boston Public Schools, Analysis of Students By Race And By Grade Report, December 1986-1992.

BOSTON PUBLIC SCHOOLS STUDENT ENROLLMENT BY PROGRAM BY GRADE **SCHOOL YEAR 1991-92**

KINDERGARTEN	REGULAR EDUCATION			SPECIAL EDUCATION			BILINGUAL EDUCATION		
	REGULAR EDUCATION	ADVANCED WORK	EDP *	DUAL LANGUAGE PROGRAM +	VOCATIONAL EDUCATION	SS SPECIAL EDUCATION **	SS BILINGUAL SPECIAL ED **	BILINGUAL EDUCATION	BILINGUAL EDP *
PRE-KINDERGARTEN	22	0	25	0	0	97	1	0	0
KINDERGARTEN 1	2,339	0	216	31	0	219	25	661	22
KINDERGARTEN 2	2,146	0	1,376	90	0	270	29	528	310
TOTAL KINDERGARTEN	4,507	0	1,617	121	0	586	55	1,189	332
8,407									
ELEMENTARY SCHOOLS	REGULAR EDUCATION			SPECIAL EDUCATION			BILINGUAL EDUCATION		
	REGULAR EDUCATION	ADVANCED WORK	EDP *	DUAL LANGUAGE PROGRAM +	VOCATIONAL EDUCATION	SS SPECIAL EDUCATION **	SS BILINGUAL SPECIAL ED **	BILINGUAL EDUCATION	BILINGUAL EDP *
GRADE 01	3,487	0	0	91	0	310	20	893	0
GRADE 02	3,265	0	0	60	0	330	27	809	0
GRADE 03	2,993	0	0	0	0	368	37	745	0
GRADE 04	2,637	322	0	0	0	380	31	706	0
GRADE 05	2,643	297	0	0	0	429	45	705	0
TOTAL ELEMENTARY SCHOOLS	15,025	619	0	151	0	1,817	160	3,858	0
21,630									
MIDDLE SCHOOLS	REGULAR EDUCATION			SPECIAL EDUCATION			BILINGUAL EDUCATION		
	REGULAR EDUCATION	ADVANCED WORK	EDP *	DUAL LANGUAGE PROGRAM +	VOCATIONAL EDUCATION	SS SPECIAL EDUCATION **	SS BILINGUAL SPECIAL ED **	BILINGUAL EDUCATION	BILINGUAL EDP *
GRADE 06	2,444	340	0	48	0	406	51	533	0
GRADE 07	3,064	0	0	26	0	405	42	500	0
GRADE 08	2,909	0	0	17	0	371	55	430	0
TOTAL MIDDLE SCHOOLS	8,417	340	0	91	0	1,182	148	1,463	0
11,641									
HIGH SCHOOLS	REGULAR EDUCATION			SPECIAL EDUCATION			BILINGUAL EDUCATION		
	REGULAR EDUCATION	ADVANCED WORK	EDP *	DUAL LANGUAGE PROGRAM +	VOCATIONAL EDUCATION	SS SPECIAL EDUCATION **	SS BILINGUAL SPECIAL ED **	BILINGUAL EDUCATION	BILINGUAL EDP *
GRADE 09	3,549	0	0	0	86	477	45	477	0
GRADE 10	3,171	0	0	0	104	311	31	590	0
GRADE 11	2,572	0	0	0	145	269	15	585	0
GRADE 12	2,389	0	0	0	140	227	22	517	0
TOTAL HIGH SCHOOLS	11,681	0	0	0	475	1,284	113	2,169	0
15,722									
TOTAL ALL LEVELS	39,630	959	1,617	363	475	4,869 #	476	8,679	332
57,400									
PERCENTAGE DISTRIBUTION	69.0%	1.7%	2.8%	0.6%	0.8%	8.5%	0.8%	15.1%	0.6%
100.0%									

* EDP = Extended Day Program, kindergarten students who attend school all day.

** SS = Substantially Separate

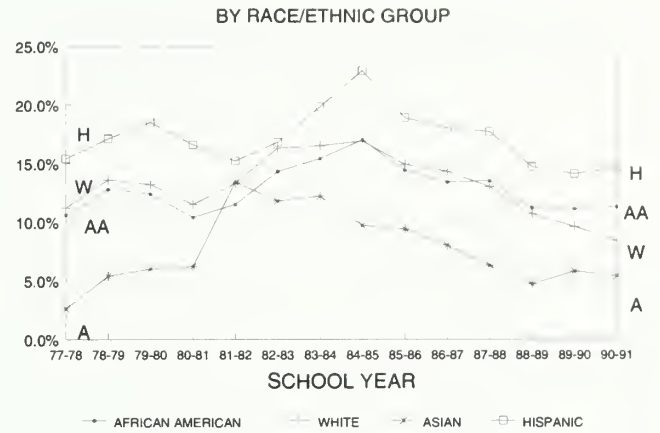
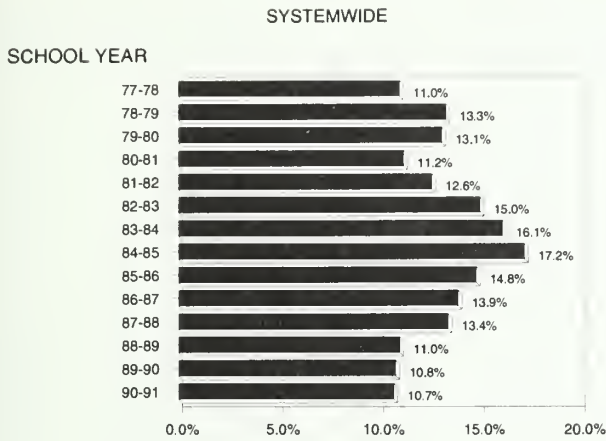
Does not include students that are mainstreamed.

+ Regular Education students who are taught in two languages.

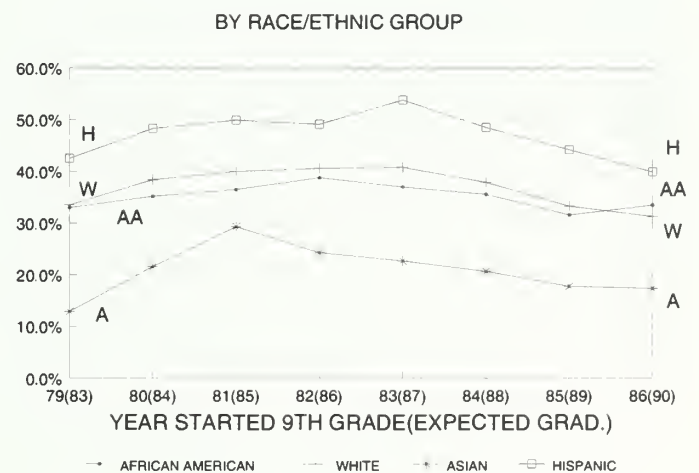
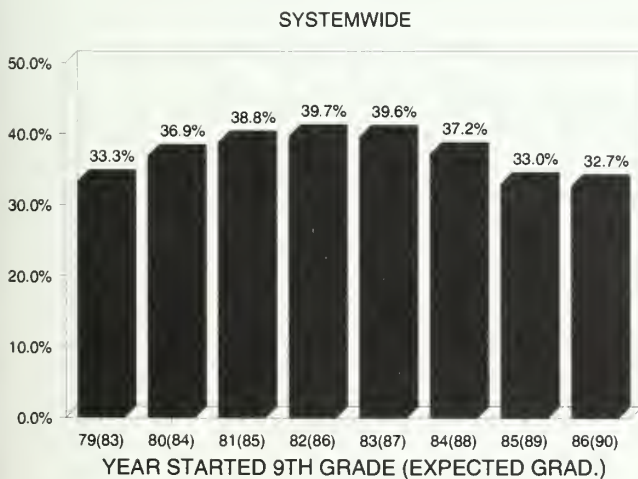
Source: Boston Public Schools, Analysis of Students By Race And By Grade Report, December, 1991.

BOSTON PUBLIC SCHOOLS DROPOUT RATES*

ANNUAL DROPOUT RATES



COHORT DROPOUT RATES



* Annual dropout rate: provides a "snapshot" of how many student dropout in a particular year.
 Cohort dropout rate: tracks a class of 9th grade students throughout their high school career, indicating how many dropout before finishing high school.

NATIONAL METROPOLITAN ACHIEVEMENT TEST SCORES MEDIAN PERCENTILE SCORES + BY GRADE BY RACE

GRADE	RACE	READING					MATH					READING					MATH								
		1991	1990	1989	1988	1987	1986	1991	1990	1989	1988	1987	1986	1991	1990	1989	1988	1987	1986						
1	BLACK	57	49	54	46	49	32	61	58	58	58	54	42	41	42	46	45	42	37	41	41	44	44	44	36
	WHITE	80	68	73	72	73	54	83	74	77	77	80	64	70	70	76	70	67	67	73	70	75	73	70	64
	HISPANIC	51	46	49	44	47	35	64	61	61	61	58	48	33	35	35	38	31	27	44	41	46	39	32	
	ASIAN	73	70	70	63	56	54	87	85	83	80	80	68	50	50	53	45	42	46	89	84	89	89	89	87
	OTHER	66	47	77	44	66	22	61	61	77	58	68	19	55	65	45	41	55	41	64	54	52	56	59	41
2	ALL	63	54	59	52	56	39	71	64	64	64	64	51	46	50	50	49	46	42	52	52	52	52	54	46
	BLACK	52	52	55	50	48	44	57	61	61	57	57	48	45	45	45	43	41	35	41	41	45	41	38	31
	WHITE	72	72	72	70	68	60	81	81	83	81	75	69	70	73	73	70	67	67	66	69	72	66	66	64
	HISPANIC	52	48	55	48	50	39	66	63	69	63	66	54	31	31	39	34	27	31	38	38	45	34	38	38
	ASIAN	65	59	60	50	59	57	85	85	85	81	83	83	45	45	53	48	48	41	83	85	85	87	85	81
3	OTHER	50	79	45	62	55	59	66	92	61	63	63	61	50	67	55	53	48	48	49	52	47	61	54	49
	ALL	57	57	59	54	54	48	66	69	69	66	63	57	48	48	53	50	48	43	49	52	54	49	49	45
	BLACK	46	46	50	47	46	40	52	54	54	54	52	47	51	46	49	46	39	39	42	42	42	40	34	32
	WHITE	67	67	68	67	62	61	78	76	78	71	71	69	85	81	81	77	74	74	74	74	69	74	65	62
	HISPANIC	44	44	46	47	46	40	63	57	63	59	59	54	39	41	36	33	35	36	47	47	45	38	36	34
4	ASIAN	54	50	46	54	57	50	82	74	81	85	76	51	49	51	57	54	35	44	87	87	89	89	80	82
	OTHER	52	35	54	46	57	71	74	47	69	52	76	65	74	60	63	60	46	46	62	65	60	50	49	47
	ALL	50	50	54	52	50	47	63	59	65	59	63	54	57	54	54	51	46	49	55	53	53	50	45	42
	BLACK	49	52	53	52	52	46	55	53	55	53	55	53	40	38	38	40	35	33	35	32	35	35	35	30
	WHITE	68	68	71	68	66	66	75	75	73	70	73	68	67	71	67	71	65	62	66	66	66	66	63	63
5	HISPANIC	49	44	52	48	48	46	58	55	60	58	63	55	35	35	35	35	31	31	37	35	37	40	35	32
	ASIAN	57	49	57	61	61	55	82	80	87	87	85	82	40	42	51	51	44	35	82	85	88	82	82	79
	OTHER	44	66	46	71	53	64	58	58	68	66	58	63	56	49	49	35	44	51	56	56	47	47	52	37
	ALL	55	53	57	55	55	52	63	60	63	60	63	58	44	44	47	47	44	42	47	43	47	47	47	37
	BLACK	47	47	53	50	51	45	55	55	60	55	60	50	31	29	31	31	31	27	29	29	29	32	29	23
6	WHITE	65	65	69	67	67	65	75	72	78	78	79	72	67	67	67	64	64	64	66	62	66	62	62	60
	HISPANIC	41	45	47	45	43	43	58	58	63	60	65	58	27	29	31	31	31	22	32	34	34	32	34	25
	ASIAN	45	50	60	58	56	47	89	92	94	88	92	86	40	43	35	45	35	29	83	86	79	83	79	73
	OTHER	56	45	47	58	51	45	65	82	75	65	72	63	64	45	31	43	51	31	70	53	36	45	62	34
	ALL	50	51	56	53	56	50	63	63	67	65	70	60	38	38	40	40	40	35	45	45	42	45	42	34
6	BLACK	48	50	48	50	46	39	51	49	51	54	54	42	34	34	38	34	34	---	35	35	35	32	30	---
	WHITE	65	62	62	67	62	54	68	68	63	68	68	60	71	67	71	67	61	---	64	68	68	68	61	---
	HISPANIC	44	41	44	39	41	32	54	51	49	57	57	44	32	30	36	32	27	---	35	32	35	30	---	
	ASIAN	54	57	53	54	57	46	91	91	89	91	89	87	43	38	38	46	27	---	90	79	79	83	79	---
	OTHER	62	65	62	50	62	54	71	57	57	71	68	68	46	46	52	58	46	---	55	28	40	58	61	---
ALL	50	50	50	53	50	44	60	57	57	60	60	49	41	41	46	46	38	---	48	45	48	45	43	---	

+ Percentile scores are relative indicators. A score of 35 means 65% scored higher and 34% scored lower.

* Test not offered to seniors prior to 1986.

Source: Boston Public Schools, Office of Research and Development.

**SCHOLASTIC APTITUDE TEST (S.A.T.)
PERFORMANCE OF BOSTON SENIORS, 1977-1991**

VERBAL S.A.T. COMPARATIVE SCORES AND RATIOS

MATH S.A.T. COMPARATIVE SCORES AND RATIOS

SCHOOL YEAR	BOSTON	MASS.	U.S.	BOSTON % OF MASS.	BOSTON % OF U.S.	BOSTON	MASS.	U.S.	BOSTON % OF MASS.	Boston % OF U.S.
1977	381	429	431	88.8%	88.4%	424	465	472	91.2%	89.8%
1978	393	430	429	91.4%	91.6%	427	465	470	91.8%	90.9%
1979	372	428	429	86.9%	86.7%	410	463	468	88.6%	87.6%
1980	377	423	427	89.1%	88.3%	417	464	467	89.9%	89.3%
1981	353	422	424	83.6%	83.3%	396	462	466	85.7%	85.0%
1982	362	425	424	85.2%	85.4%	407	463	467	87.9%	87.2%
1983	350	427	426	82.0%	82.2%	402	463	468	86.8%	85.9%
1984	357	429	425	83.2%	84.0%	411	467	471	88.0%	87.3%
1985	358	434	431	82.5%	83.1%	406	472	475	86.0%	85.5%
1986	354	436	431	81.2%	82.1%	408	473	475	86.3%	85.9%
1987	352	435	430	80.9%	81.9%	405	474	476	85.4%	85.1%
1988	355	432	430	82.2%	82.6%	409	474	476	86.3%	85.9%
1989	350	432	429	81.0%	81.6%	409	473	476	86.5%	85.9%
1990	346	427	424	81.0%	81.6%	404	473	476	85.4%	84.9%
1991	342	426	422	80.3%	81.0%	403	470	474	85.7%	85.0%

**SCHOLASTIC APTITUDE TEST (S.A.T.)
PERFORMANCE OF BOSTON SENIORS BY RACE, 1991**

VERBAL AND MATH S.A.T. SCORES

ETHNIC COMPOSITION					
	BLACK	WHITE	ASIAN	HISPANIC	INDIAN
VERBAL	336	446	324	305	353
MATH	363	467	483	351	377

Note: S.A.T. scores are based on a possible 800 points in each area.
Source: Boston Public School Department of Research and Development.

**BOSTON PUBLIC SCHOOLS CATEGORICAL GRANTS
FISCAL YEARS 1991 AND 1992**

SOURCE	GRANT	FISCAL 1991	FISCAL 1992	FY92 % OF TOTAL
FEDERAL	AIDS EDUCATION	\$300,000	\$253,500	0.4%
FEDERAL	DROPOUT PREVENTION	406,986	---	---
FEDERAL	MAGNET SCHOOLS ASSISTANCE	2,711,399	---	---
FEDERAL	SPECIAL EDUCATION	528,515	348,699	0.6%
FEDERAL	TEAM DISTANCE LEARNING	407,828	242,467	0.4%
FEDERAL	TITLE 7 COMPETITIVE	915,758	783,000	1.3%
FEDERAL	MISCELLANEOUS FEDERAL	1,103,350	1,674,201	2.7%
	FEDERAL TOTAL	\$6,373,836	\$3,301,867	5.3%
FEDERAL/STATE	CHAPTER 1 ENTITLEMENT	\$20,551,227	\$24,713,000	39.8%
FEDERAL/STATE	CHAPTER 2 BLOCK GRANT	1,180,757	1,092,391	1.8%
FEDERAL/STATE	DRUG-FREE SCHOOLS ENTITLEMENT	922,073	1,002,030	1.6%
FEDERAL/STATE	SCHOOL LUNCH	11,687,854	13,902,740	22.4%
FEDERAL/STATE	SPECIAL EDUCATION	3,981,597	4,177,325	6.7%
FEDERAL/STATE	VOCATIONAL EDUCATION	890,373	1,882,972	3.0%
FEDERAL/STATE	MISCELLANEOUS FEDERAL/STATE	938,079	762,308	1.2%
	FEDERAL/STATE TOTAL	\$40,151,960	\$47,532,766	76.5%
PRIVATE	BOSTON EDUCATIONAL DEVELOPMENT FUND	\$1,020,922	\$980,000	1.6%
STATE	CHAPTER 636	\$5,445,165	\$5,618,577	9.0%
STATE	EARLY CHILDHOOD	584,001	901,000	1.4%
STATE	EEOG OPPORTUNITY GRANTS	1,792,832	1,792,832	2.9%
STATE	EMERGENCY EDUCATIONAL ASSISTANCE	---	1,611,968	2.6%
STATE	MISCELLANEOUS STATE	535,814	409,064	0.7%
	STATE TOTAL	\$8,357,812	\$10,333,441	16.6%
	CATEGORICAL GRANTS GRAND TOTAL	\$55,904,530	\$62,148,074	100.0%

Source: Boston Public Schools.

**BOSTON PUBLIC SCHOOL
SUPERINTENDENTS SINCE 1963**

WILLIAM H. ORENBERGER	OCTOBER, 1963 - AUGUST, 1972
WILLIAM J. LEARY	SEPTEMBER, 1972 - AUGUST, 1975
MARIAN J. FAHEY	SEPTEMBER, 1975 - AUGUST, 1978
ROBERT WOOD	SEPTEMBER, 1978 - AUGUST, 1980
PAUL A. KENNEDY *	SEPTEMBER, 1980 - MARCH 1981
JOSEPH F. MCDONOUGH *	MARCH, 1981 - JUNE, 1981
ROBERT R. SPILLANE	JULY, 1981 - JUNE, 1985
JOSEPH F. MCDONOUGH *	JULY, 1985 - AUGUST, 1985
LAVAL S. WILSON	SEPTEMBER, 1985 - MARCH, 1990
JOSEPH F. MCDONOUGH *	MARCH, 1990 - JUNE, 1991
LOIS HARRISON-JONES	JULY, 1991 - PRESENT

* ACTING

The capital needs of the City of Boston are financed primarily through the issuance of long term general obligation bonds for which the full faith and credit of the City is pledged. On December 1, 1992, the City's net direct debt, which is gross debt less principal deemed payable from related revenues, was \$436.5 million. This is an increase of \$29.5 million or 7.2% since April, 1991. Indirect debt, consisting of Boston's share of the MBTA and the Metropolitan Parks District debt, was \$121.3 million. This brings Boston's total net direct and indirect debt to \$557.8 million, a 4.5% increase over 1991. As of January 1, 1992, the City's net direct debt per capita was \$760.16, an increase of \$51.30 or 7.2% per capita from 1991. Net direct debt as a percent of assessed value increased from 1.1% in 1991 to 1.5% in 1992. The City will retire 42.0% of its outstanding direct general obligation long-term debt over the next five years.

The Capital Plan

In February, 1992, the City issued its annual Five-Year Capital Plan, prepared by the Office of Capital Planning. The total capital budget for the five year period is \$909.0 million, of which \$808.6 million or 89.0%, will come from city funds and \$100.4 million from other external sources. Over 65% of the capital budget is allocated to three basic areas: Public Works (\$262.8 million or 28.9%), Health and Hospitals (\$187.1 million or 20.6%) and Schools (\$144.9 million or 15.9%). This five year budget includes funds for the design and construction of a new Police Headquarters in Roxbury, the completion in 1993 of the new \$170.0 million inpatient facility at Boston City Hospital and a comprehensive school facilities needs assessment study.

General Obligation Bonds

Generally every year, the City issues general obligation bonds to fund capital projects. Boston's most recent bond issue was \$70.7 million in February, 1992. The City's strong financial position and the distribution of state aid on a quarterly basis have enabled the City to not issue any temporary notes in anticipation of revenues in fiscal years 1988 through 1992. Also, bond anticipation notes have not been issued by Boston since fiscal 1984.

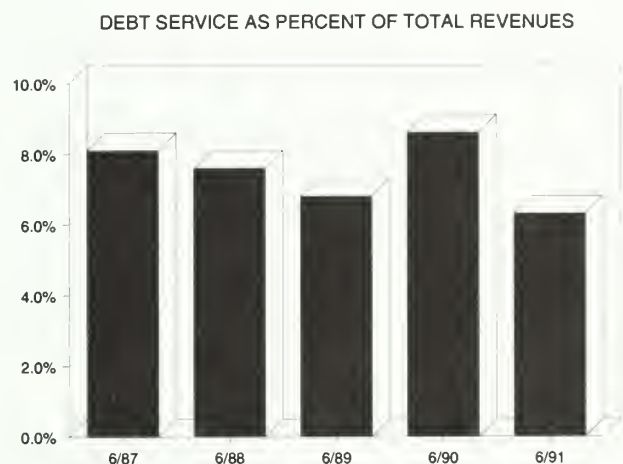
Gross Debt Service

Gross debt service requirements, the payment of principal and interest for Boston's long-term and short-term debt, totaled \$86.6 million in 1991, a decrease of 24.7% from fiscal 1990. The large decrease was due to the redemption of the Funding Loan Bonds in 1990, which totalled \$31.8 million.

Over this same period, net debt service requirements, gross debt service less related revenues, increased by 7.8% to \$70.7 million. Net debt service requirements are projected to increase to \$72.4 million in fiscal 1992 and increase each year through fiscal 1995.

Bond Rating

Prior to the sale of the \$70.7 million bond issues, Boston's "A" rating was confirmed by both Moody's and Standard & Poors. The rating services noted the significant challenges facing Boston due to the "declining local aid levels, Proposition 2 1/2 restrictions, and the effects of the prolonged economic downturn". The City was cautioned to maintain a balanced budget through appropriate management measures.



DEBT STATEMENT AS OF JANUARY 1, 1992

DIRECT DEBT:

<u>PURPOSE FOR WHICH ISSUED</u>	<u>GROSS PRINCIPAL AMOUNT</u>	<u>PRINCIPAL AMOUNT DEEMED PAYABLE FROM RELATED REVENUES</u>	<u>NET PRINCIPAL AMOUNT</u>
GENERAL PURPOSES	\$191,586,689	\$0	\$191,586,689
SUFFOLK COUNTY	5,603,372	1,239,087	4,364,285
ECONOMIC DEVELOPMENT	7,948,891	0	7,948,891
PARKING	8,522,509	0	8,522,509
STATE URBAN REDEVELOPMENT- RELOCATION	54,675,259	0	54,675,259
SCHOOLS	95,179,348	78,397,740	16,781,608
PUBLIC BUILDINGS	84,968,979	0	84,968,979
PUBLIC WORKS	67,699,953	0	67,699,953
SEWER	860,000	860,000	0
WATER	470,000	470,000	0
RAPID TRANSIT	7,390,000	7,390,000	0
TOTAL *	\$524,905,000	\$88,356,827	\$436,548,173
NET DIRECT DEBT			\$436,548,173

INDIRECT DEBT: **

<u>NAME OF RELATED ENTITY</u>	<u>PRINCIPAL AMOUNT</u>	<u>BOSTON SHARE</u>	
		<u>PERCENT</u>	<u>AMOUNT</u>
MBTA	\$286,695,748	42.3%	\$121,272,301
BOSTON SHARE OF INDIRECT DEBT			\$121,272,301
TOTAL NET DIRECT AND INDIRECT DEBT			\$557,820,474

* As of January 1, 1992, the City had \$207.7 million authorized but unissued direct debt.

** Does not include approximately \$1.3 million of debt of the EDIC with respect to which the City has assumed certain contingent obligations.

Source: Official Statement, \$70,715,000 City of Boston Massachusetts General Obligation Bonds, 1992 Series A, February 21, 1992.

**RATE OF PRINCIPAL RETIREMENT
FIGURES IN 000'S**

FISCAL YEAR END, JUNE 30	AMOUNT	PERCENTAGE TOTAL PRINCIPAL AMOUNT RETIRED
1992-1996	\$259,880	42.0%
1997-2001	170,810	27.6%
2002-2006	116,610	18.8%
2007-2012	72,105	11.6%
TOTAL	\$619,405	100.0%

Source: Official Statement \$70,715,000, City of Boston, Massachusetts,
General Obligation Bonds, 1992 Series A, February 21, 1992.

**DEBT RATIOS
AS OF
JANUARY 1, 1992**

	AMOUNT	PER CAPITA *	RATIO TO ASSESSED VALUE **	DEBT PER CAPITA AS A % OF PERSONAL INCOME PER CAPITA ***
GROSS DIRECT DEBT	\$524,905,000	\$914.02	1.8%	4.2%
NET DIRECT DEBT	\$436,548,173	\$760.16	1.5%	3.5%
NET DIRECT AND INDIF	\$557,820,474	\$971.33	1.9%	4.5%

* U.S. Census Bureau Population as of April, 1990 = 574,283.

** Assessed value of \$29.78 billion.

*** U.S. Department of Commerce, Bureau of Economic Analysis, Suffolk County's
1989 Per Capita Personal Income = \$21,676.

Source: Official Statement, \$70,715,000 City of Boston, Massachusetts
General Obligation Bonds, 1992 Series A, February 21, 1992.

**YEAR END DEBT SUMMARY
FISCAL YEARS 1987-1991
FIGURES IN 000'S**

	<u>JUNE 30, 1987</u>	<u>JUNE 30, 1988</u>	<u>JUNE 30, 1989</u>	<u>JUNE 30, 1990</u>	<u>JUNE 30, 1991</u>
OUTSTANDING DIRECT AND GUARANTEED DEBT	\$510,833	\$455,578	\$506,503	\$516,323	\$548,690
AUTHORIZED BUT UNISSUED DIRECT DEBT	\$229,040	\$307,040	\$308,510	\$275,810	\$207,650
DEBT SERVICE	\$92,397	\$93,277	\$87,567	\$115,091 *	\$86,614
DEBT SERVICE AS A % OF TOTAL GENERAL FUND REVENUES, TRANSFERS AND OTHER AVAILABLE FUNDS	8.1%	7.6%	6.8%	8.6%	6.3%
DEBT SERVICE AS A % OF TOTAL EXPENDITURES AND ENCUMBRANCES	8.2%	7.7%	6.9%	8.6%	6.3%
DEBT SERVICE AS A % OF TOTAL NET TAX LEVY	23.3%	21.9%	19.1%	23.3%	16.4%
BONDS ISSUES	\$58,525 **	\$0	\$104,110	\$90,000	\$96,155 ***

* Fiscal 1990 debt service does not include \$1,085,370 of interest payments relative to certain bond anticipation notes issued to finance early construction costs of the Boston City Hospital project which were reimbursed in large part with proceeds from the special obligation bonds issued to finance such project.

* The Funding Loan Bonds, of the Acts of 1982 were redeemed in whole on July 1, 1989 and totaled \$31,842,250.

** On August 15, 1986, the City issued \$58,525,000 General Obligation Refunding Bonds and refunded \$47,875,000 of its prior debt.

*** On June 25, 1991, the City issued \$16,155,000 of its \$96,155,000 General Obligation Bonds to refund \$14,315,000 of its prior debt.

Source: Official Statement \$70,715,000 City of Boston, Massachusetts General Obligation Bonds, 1992 Series A, February 21, 1992.

CITY OF BOSTON DEBT SERVICE REQUIREMENTS **FIGURES IN 000'S**

	ACTUAL						ESTIMATED					
	FISCAL 1985	FISCAL 1986	FISCAL 1987	FISCAL 1988	FISCAL 1989	FISCAL 1990	FISCAL 1991	FISCAL 1992	FISCAL 1993	FISCAL 1994	FISCAL 1995	FISCAL 1996
GROSS DEBT SERVICE REQUIREMENTS BONDED DEBT												
PRINCIPAL	\$43,015	\$47,030	\$48,565	\$55,255	\$53,185	\$80,180	\$49,474	\$53,180	\$53,585	\$58,325	\$55,070	\$53,990
INTEREST	35,616	38,293	40,840	38,022	34,382	34,911	37,140	35,809	39,329	37,786	38,018	38,376
TOTAL	\$78,631	\$85,323	\$89,405	\$93,277	\$87,567	\$115,091	* \$86,614	\$88,989	\$92,914	\$96,111	\$93,088	\$92,366
ADD: INTEREST ON TEMPORARY LOANS												
REVENUE ANTICIPATION	\$3,599	\$4,833	\$2,992	\$0	\$0	\$0	\$0	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400
BOND ANTICIPATION	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	\$3,599	\$4,833	\$2,992	\$0	\$0	\$0	\$0	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400
TOTAL GROSS DEBT SERVICE	\$82,230	\$90,156	\$92,397	\$93,277	\$87,567	\$115,091	\$86,614	\$91,389	\$95,314	\$98,511	\$95,488	\$94,766
LESS: REVENUE DEEMED AVAILABLE + FROM RELATED SOURCES												
PARKING RENTALS	\$3,538	\$2,092	\$2,905	\$3,828	\$3,776	\$3,496	\$3,282	\$2,416	\$936	\$594	\$172	\$172
STATE URBAN RENEW. ASST.	268	423	0	0	0	0	0	0	0	0	0	0
SCHOOL CONSTRUCT. ASST.	16,005	13,788	16,233	15,190	14,670	13,372	11,635	13,957	14,007	13,155	11,694	11,465
WATER & SEWER PAYMENTS	1,340	1,176	1,091	952	857	764	648	482	426	324	229	134
SINKING FUNDS	449	1,042	294	383	280	318	383	2,161	1,538	4,450	550	120
FUNDING LOAN ACT OF 1982	3,892	5,830	6,859	7,690	8,317	31,602	0	0	0	0	0	0
TOTAL	\$25,492	\$24,352	\$27,382	\$28,043	\$27,900	\$49,552	\$15,947	\$19,016	\$16,907	\$18,523	\$12,645	\$11,891
TOTAL NET DEBT SERVICE REQUIREMENTS **	\$56,738	\$65,804	\$65,015	\$65,234	\$59,667	\$65,539	\$70,667	\$72,373	\$78,407	\$79,988	\$82,843	\$82,875

+ Does not include County Courthouse Revenue.

* The Funding Loan Bonds, of the Acts of 1982 were redeemed in whole on July 1, 1989 and totaled \$31,842,250.

** Figures do not equal general fund debt service expenditures due to different treatment of "Revenues Available From Related Sources" between Capital Planning and the Auditing Department.
Source: City of Boston Auditing Department and Office of Capital Planning.

**FIVE YEAR CAPITAL PLAN EXPENDITURES BY DEPARTMENT
FIGURES IN 000'S**

DEPARTMENT	CITY SHARE OF PROJECT COST				OTHER FUNDING SOURCES	TOTAL PROJECT COST	PERCENT OF TOTAL
	TOTAL	EXPENDED THRU 9/89	FISCAL 1992	FISCAL FY93-FY96	LONG RANGE		
POLICE	\$69.4	\$12.3	\$1.2	\$50.5	\$5.5	\$69.4	7.6%
FIRE	21.2	2.3	1.9	14.8	2.2	21.2	2.3%
HEALTH AND HOSPITALS	182.5	43.0	34.1	104.6	0.7	187.1	20.6%
SCHOOLS	144.9	57.8	29.0	50.8	7.3	144.9	15.9%
PARKS AND CEMETARIES	61.5	13.8	14.1	27.7	5.9	67.4	7.4%
RECREATION FACILITIES	27.2	13.4	5.9	7.6	0.2	27.2	3.0%
LIBRARY	35.3	7.8	0.8	21.7	5.0	35.3	3.9%
PUBLIC WORKS	187.6	36.9	16.7	88.1	46.0	262.8	28.9%
EDIC	6.6	0.239	0.6	5.755	0	6.6	0.7%
BRA	16.1	3.3	1.7	11.1	0.0	16.4	1.8%
MUNICIPAL BLDGS.	56.3	14.187	1.9	21.7	18.6	70.6	7.8%
TOTAL	\$808.6	\$205.1	\$107.8	\$404.4	\$91.3	\$909.0	100.0%

Source: Mayor's Office of Capital Planning,
"Rebuilding Boston: A Five-Year Capital Plan, Fiscal Years 1992-96, February, 1992.

**TEMPORARY LOANS IN ANTICIPATION
OF REVENUES
FISCAL YEARS 1979-1992
FIGURES IN 000'S**

FISCAL YEAR	RAN's ISSUED	AS % OF NET LEVY	RAN's OUTSTANDING AT FISCAL YEAR END
1992	\$0	0	\$0 +
1991	0	0	0
1990	0	0	0
1989	0	0	0
1988	0	0	0
1987	70,000	17.6%	0
1986	100,000	27.5%	0
1985	70,000	20.3%	0
1984	25,000	8.0%	0
1983	130,000 ++	36.7%	\$65,000 *
1982	50,000	12.0%	0
1981	90,000	18.2%	0
1980	65,000	15.7%	0
1979	65,000	15.8%	0

+ As of March, 1992.

++ Net to refunding - the increase in revenue anticipation notes in FY83 was due in large part to the City's inability to issue tax bills because of the delay in the completion of revaluation and because of an imbalance between operational expenditures and revenues that year. The FY83 tax rate was set June 29, 1983.

* Paid August 1, 1983.

Source: Official Statement, \$70,715,000 City of Boston Massachusetts General Obligation Bonds, 1992 Series A, February 21, 1992.

**GENERAL OBLIGATION BONDS
FISCAL YEARS 1978-1992
FIGURES IN 000'S**

FISCAL YEAR	AMOUNT ISSUED	TRUE INTEREST RATE **	INTEREST COST	TOTAL COST OF ISSUE	YIELD +
1992	\$70,715	6.6%	\$57,121	\$127,836	3.7%-6.7%
1991	96,155 *	6.8%	61,789	157,944	5.0%-7.0%
1990	90,000	7.2%	61,016	151,016	5.9%-7.4%
1989	65,000	7.6%	44,265	109,265	6.7%-7.7%
1988	39,110	7.4%	26,616	65,726	5.2%-7.8%
1987	58,525	7.3%	53,062	111,587	4.4%-7.4%
1986	65,000	7.2%	46,772	111,772	4.4%-7.5%
1985	65,000	9.3%	59,757	124,757	5.6%-9.8%
1984	55,000	10.2%	48,788	103,788	6.3%-10.8%
1984	30,000	10.3%	26,589	56,589	6.8%-10.8%
1983	45,000	9.4%	27,752	72,752	6.3%-9.5%
1980	30,000	7.8%	18,938	48,938	8.5% #
1980	25,000	10.5%	21,041	46,041	10.5% #
1979	55,000	7.0%	35,286	90,286	7.0% #
1978	25,000	6.5%	15,541	40,541	6.5% #
1978	40,000	6.4%	26,286	66,286	6.5% #

* \$16,155,000 of this amount was refinancing of prior debt.

** True interest rate is the percentage rate that measures the effective cost of a particular bond issue by discounting the total amount of debt service payments over the life of the bonds to the present value of the bond proceeds (par amount issued).

+ For FY 1983-1992, the first percentage represents the lowest yield and the initial maturity.

The last percentage is the yield of the final maturity, generally 20-year term bonds with mandatory redemptions. Information on issues from FY1978-1988 is currently unavailable.

#Figures represent interest rates of the final maturity.

Source: Official Statement, \$70,715,000 City of Boston, Massachusetts General Obligation Bonds, 1992 Series A, February 21, 1992.

**BOND ANTICIPATION NOTES
FISCAL YEARS 1978-1992
FIGURES IN 000'S**

<u>FISCAL YEAR</u>	<u>AMOUNT ISSUED</u>	<u>AVERAGE RATE</u>	<u>INTEREST PAID</u>	<u>TOTAL COST OF ISSUE</u>
1992	\$0	0	\$0	\$0 +
1991	0	0	0	0
1990	0	0	0	0
1989	0	0	0	0
1988	0	0	0	0
1987	0	0	0	0
1986	0	0	0	0
1985	0	0	0	0
1984	25,000	8.3%	1,469	26,469
1983	20,000	*	466	20,466
1982	0	0	0	0
1981	0	0	0	0
1980	40,000	6.8%	1,006	41,006
1979	85,000	6.4%	1,264	86,264
1978	20,000	4.2%	154	20,154

+ As of March, 1992.

* Daily Rate - 70% of Prime.

Source: City of Boston Auditing Department and Treasury Department.

HOW THE RATING SERVICES HAVE RATED BOSTON'S BONDS

<u>YEAR</u>	<u>MOODY'S</u>		<u>STANDARD & POORS</u>	
	<u>DATE</u>	<u>RATING</u>	<u>DATE</u>	<u>RATING</u>
1973		Baa1		A
1974	May 24	A		A
1975		A		A
1976	January 27	Baa	September 23	A-
1977		Baa		A-
1978		Baa		A-
1979		Baa		A-
1980		Baa	December 2	BBB+
1981	March 27	Rate W/D*		BBB+
	July 8	Ba		
1982		Ba		BBB+
1983	January 12	Ba1		BBB+
1984		Ba1		BBB+
1985	April 19	Baa		BBB+
1986		Baa		BBB+
1987	April 30	Baa1	February 13	A-
1988	April 19	A		A-
1989		A	February 14	A
1990		A		A
1991		A		A
1992		A		A

* Rate withdrawn in response to passage of Proposition 2 1/2.

Source: Moody's Investors Service, Inc., and Standard & Poors Corp.

CITY OF BOSTON
ONE CITY HALL PLAZA, BOSTON, MASSACHUSETTS 02201 - (617) 635-4000

MAYOR: TERM OF OFFICE 4 YEARS - ENDS 1/96

The Honorable Raymond L. Flynn

635-3151

CITY COUNCIL: TERM OF OFFICE 2 YEARS - EXPIRES 1/94

AT LARGE:	Christopher A. Iannella, PRESIDENT	635-4210
	Albert L. O'Neil	635-4205
	John A. Nucci	635-3115
	Rosaria Salerno	635-4376
DISTRICT 1	Robert E. Travaglini	635-3200
DISTRICT 2	James M. Kelly	635-3203
DISTRICT 3	James E. Byrne	635-3455
DISTRICT 4	Charles C. Yancey	635-3131
DISTRICT 5	Thomas M. Menino	635-3510
DISTRICT 6	Maura Hennigan Casey	635-4217
DISTRICT 7	Anthony Crayton	635-4220
DISTRICT 8	David Scondras	635-4225
DISTRICT 9	Brian J. McLaughlin	635-3113
COUNCIL STAFF DIRECTOR	Alice G. Hennessey	635-3625
CITY CLERK	Patrick F. McDonough	635-4600
ADMINISTRATIVE SERVICES	DIRECTOR, Thomas G. Snyder	635-4479
ASSESSING	COMMISSIONER, Thaddeus J. Jankowski	635-4264
AUDITING	AUDITOR, Sally M. Degan	635-4671
BOSTON REDEVELOPMENT AUTHORITY	ACTING DIRECTOR, Theodore Chandler	722-4300
BOSTON HOUSING AUTHORITY	ADMINISTRATOR, David Cortiella	451-1250
BUDGET & PROGRAM EVALUATION	DIRECTOR, Barbara S. Gottschalk	635-3870
BUSINESS & CULTURAL DEVELOPMENT	DIRECTOR, Rosemarie E. Sansone	635-4447
CONSUMER AFFAIRS & LICENSING	COMMISSIONER, Diane J. Modica	635-3834
E.D.I.C	EXECUTIVE DIRECTOR, Donald A. Gillis	635-4700
ELECTION	CHAIR, Jovita Fontanez	635-4634
FAIR HOUSING	ACTING DIRECTOR, Marlena Richardson	635-4408
FIRE DEPARTMENT	COMMISSIONER, Martin E. Pierce	725-3610
HEALTH & HOSPITALS	COMMISSIONER, Judith Kurland	534-5000
INSPECTIONAL SERVICES	COMMISSIONER, Lisa G. Chapnick	442-0046
LABOR RELATIONS	SUPERVISOR, Cynthia Denehy	635-4525
LAW	CORPORATION COUNSEL, Albert W. Wallis	635-4034
LIBRARY	DIRECTOR, Arthur V. Curley	536-5400
LICENSING BOARD	CHAIRMAN, Thomas W. Stanton	635-4170
MAYOR'S OFFICE	CHIEF OF STAFF, John Riordan	635-3151
	SCHEDULER, Kathleen McPherson	635-3274
NEIGHBORHOOD SERVICES	DIRECTOR,	635-3485
PARKS & RECREATION	COMMISSIONER, Lawrence A. Dwyer	725-4989
PERSONNEL MANAGEMENT	DIRECTOR, Roscoe Morris	635-4698
POLICE DEPARTMENT	COMMISSIONER, Francis M. Roache	247-4500
POLICY	ADVISOR, Neil Sullivan	635-4476
PUBLIC FACILITIES	DIRECTOR, Mary Nee	635-4353
CAPITAL PLANNING	DIRECTOR, Ellen Daley	635-3493
COMMUNITY CENTERS	DIRECTOR, William P. Doherty	635-4920
PUBLIC WORKS	COMMISSIONER, Joseph F. Casazza	635-4900
REAL PROPERTY	COMMISSIONER, Frank N. Jones	635-4100
RENT EQUITY	ADMINISTRATOR, Constance J. Doty	635-4200
RETIREMENT BOARD	EXECUTIVE DIRECTOR, James F. O'Donnell	635-4310
TRANSPORTATION	COMMISSIONER, Richard Dimino	635-4488
TREASURY	COLLECTOR-TREASURER, Lee F. Jackson	635-4138
WATER & SEWER COMMISSION	EXECUTIVE DIRECTOR, Robert J. Ciolek	330-9400

BOSTON PUBLIC SCHOOLS
26 COURT STREET, BOSTON, MASSACHUSETTS 02108 - (617) 635-9000

SUPERINTENDENT	Dr. Lois Harrison-Jones	635-9050
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SCHOOL COMMITTEE: APPOINTED TO FOUR YEAR STAGGERED TERMS

TERM EXPIRES

1996	Paul Parks, President	635-9014
1996	Felix Arroyo	635-9014
1995	Anna Mae Cole	635-9014
1993	Robert L. Culver	635-9014
1994	George Joe	635-9014
1995	William Spring	635-9014
1994	Luis Velez	635-9014

EXECUTIVE SECRETARY	Robert W. Consalvo	635-9014
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ADMINISTRATION

BILINGUAL EDUCATION	DIRECTOR, Nydia Mendez	635-9435
BOSTON COMPACT	EXECUTIVE DIRECTOR, Edward (Ted) Dooley	635-9060
BUDGET	DIRECTOR, David Whall	635-9580
BUSINESS OFFICE	MANAGER, Leo Burke	635-9455
CURRICULUM & INSTRUCTION	Amanda Amis & Joseph Smith	635-9400
EXTERNAL FUNDS	PROGRAM DIRECTOR, Charlotte Harris	635-9488
FACILITIES MANAGEMENT	DIRECTOR, Robert R. Roy	635-9135
LEGAL & LABOR RELATIONS	GENERAL COUNSEL, Marien E. Evans	635-9320
MANAGEMENT SERVICES	DEPUTY SUPERINTENDENT, Peter C. Rowe	635-9490
PERSONNEL OFFICE	ASSISTANT MANAGER, John M. Conley	635-9600
SPECIAL EDUCATION	DIRECTOR, Eliot Feldman	635-9700
SUPERINTENDENT'S OFFICE	EXECUTIVE ASSISTANT, Kenneth G. Caldwell	635-9055
TRANSPORTATION	DIRECTOR, Richard C. Jacobs	635-9530
VOCATIONAL EDUCATION	DIRECTOR, Tom Giacchetto	635-9418

WEST ZONE SUPERINTENDENT	Joseph Bage	323-6020
EAST ZONE SUPERINTENDENT	Clifford Janey, Ph.D.	282-3440
NORTH ZONE SUPERINTENDENT	Mary Grassa-O'Neill	426-5552
HIGH SCHOOL SUPERINTENDENT	Michael Fung	442-5200

SUFFOLK COUNTY

COURTHOUSE COMMISSION	SUPERINTENDENT, Stephen J. Carroll	725-8000
SHERIFF'S OFFICE	SHERIFF, Robert C. Rufo	725-8200
REGISTRY OF DEEDS	REGISTRAR, Paul R. Tierney	725-8575

COMMONWEALTH OF MASSACHUSETTS
THE STATE HOUSE, BOSTON, MASSACHUSETTS 02133 - (617) 722-2000

CONSTITUTIONAL OFFICERS: TERMS OF OFFICE 4 YEARS - ENDS 1/95

GOVERNOR:	His Excellency William F. Weld	727-3600
LIEUTENANT GOVERNOR:	His Honor A. Paul Cellucci	727-3600
TREASURER:	The Honorable Joseph D. Malone	367-6900
ATTORNEY GENERAL:	The Honorable L. Scott Harshbarger	727-2200
AUDITOR:	The Honorable A. Joseph DeNucci	727-2075
SECRETARY OF STATE:	Michael Joseph Connolly	727-2800

STATE SENATORS FOR BOSTON: TERM OF OFFICE 2 YEARS - ENDS 1/93

SENATE PRESIDENT:	The Honorable William M. Bulger	722-1500
DISTRICT:	1st Suffolk, Room 330	
SUFFOLK-MIDDLESEX	Michael LoPresti, Jr., Room 413A	722-1634
SUFFOLK-ESSEX-MIDDLESEX	Thomas F. Birmingham, Room 213C	722-1650
2ND SUFFOLK	Bill Owens, Room 218	722-1673
1ST SUFFOLK & NORFOLK	Christopher M. Lane, Room 507	722-1348
2ND SUFFOLK & NORFOLK	W. Paul White, Room 309	722-1643
MIDDLESEX & SUFFOLK	Michael Barrett, Room 405	722-1280
SENATE CLERK:	Edward B. O'Neill	722-1276

STATE REPRESENTATIVES FOR BOSTON: TERM OF OFFICE 2 YEARS - ENDS 1/93

HOUSE SPEAKER:	The Honorable Charles F. Flaherty, Jr. Room 356	722-2500
DISTRICT 1	Emanuel Gus Serra, Room 481	722-2255
DISTRICT 2	Richard A. Voke, Room 343	722-2600
DISTRICT 3	Salvatore F. DiMasi, Room 138	722-2396
DISTRICT 4	Paul Gannon, Room 26	722-2080
DISTRICT 5	Nelson Merced, Room 36	722-2552
DISTRICT 6	Shirley Owens-Hicks, Room 279	722-2940
DISTRICT 7	Gloria Fox, Room 167	722-2692
DISTRICT 8	Mark Roosevelt, Room 473G	722-2070
DISTRICT 9	Byron Rushing, Room 134	722-2400
DISTRICT 10	Marian Walsh, Room 138	722-2396
DISTRICT 11	Marc D. Draisen, Room 156	722-2225
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HOUSE CLERK:	Robert E. MacQueen	722-2356

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The Honorable John F. Kerry	10 Park Plaza-Term Ends 1/97	565-8519

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No. 9, John Joseph Moakley	World Trade Center, Suite 220 Boston, MA 02210	565-2920
No. 11, Brian J. Donnelly	47 Washington Street Quincy, MA 02169	472-1800

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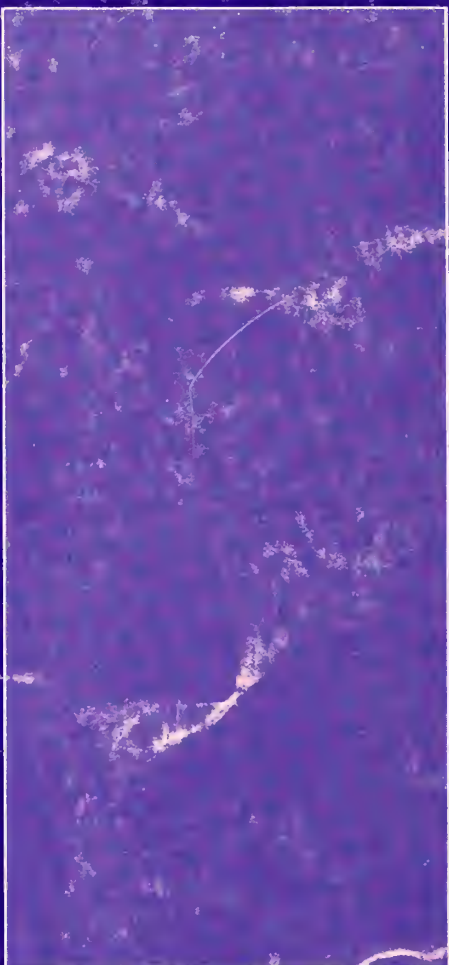
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